LOCAL TAXATION (IRELAND) RETURNS.

RETURNS

OF

LOCAL TAXATION IN IRELAND,

FOR THE

YEAR 1893.

COLLECTED AND COMPILED UNDER THE DIRECTION OF THE LOCAL GOVERNMENT BOARD
BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT OF IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.

DUBLIN:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY ALEXANDER THOM & CO. (LIMITED).

And to be purchased, either directly or through any Bookseller, from
HODGES, FIGGIS, and Co. (LIMITED), 104, Grafton-street, Dublin; or
EYRE and SPOTTISWOODE, East Harding-street, Fleet-street, E.C.; or
JOHN MENZIES and Co., 12, Hanover-street, Edinburgh, and 90, West Nile-street, Glasgow.

1894.

[C.—7499.] *Price* 5½*d.*

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INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

1. Total amount of local taxation of Ireland.

The local taxation of Ireland, making the deductions ascertained to be necessary on account of sums which appear twice in the receipts of local authorities consequent on the fact that contributions are sometimes made from the taxation of one local authority towards the expenditure of another, may be set down for the year 1893 at £3,697,949, being an increase of £107,710, or 3 per cent. on the amount in the previous year.

This sum is compared with the corresponding amounts in preceding years since 1866, in the following table:—

Year.	Local taxation of Ireland.	Increase.	Decrease.	Increase per cent.	Decrease per cent.
	£	£	£		
1866, . . .	2,538,280	—	—	—	—
1867, . . .	2,569,681	31,401	—	1·2	—
1868, . . .	2,742,104	172,423	—	7	—
1869, . . .	2,747,777	5,673	—	·2	—
1870, . . .	2,728,327	—	19,450	—	·7
1871, . . .	2,786,749	58,422	—	2·1	—
1872, . . .	2,905,250	118,501	—	4·2	—
1873, . . .	2,981,320	76,070	—	2·5	—
1874, . . .	3,147,328	166,008	—	5·5	—
1875, . . .	3,192,945	45,617	—	1·5	—
1876, . . .	3,242,093	49,148	—	1·5	—
1877, . . .	3,165,113	—	76,980	—	2·4
1878, . . .	3,251,422	86,309	—	2·7	—
1879, . . .	3,368,113	116,591	—	3·6	—
1880, . . .	3,292,541	—	75,572	—	2·2
1881, . . .	3,391,430	98,889	—	3	—
1882, . . .	3,534,679	143,249	—	4·2	—
1883, . . .	3,778,315	243,636	—	6·9	—
1884, . . .	3,788,940	10,625	—	·3	—
1885, . . .	3,621,120	—	167,820	—	4·4
1886, . . .	3,492,672	—	128,446	—	3·5
1887, . . .	3,540,103	47,431	—	1·4	—
1888, . . .	3,575,472	35,369	—	1	—
1889, . . .	3,663,207	87,735	—	2·5	—
1890, . . .	3,559,093	—	104,114	—	2·8
1891, . . .	3,503,519	—	55,574	—	1·5
1892, . . .	3,590,239	85,702	—	2·4	—
1893, . . .	3,697,949	107,710	—	3	—

As regards the amount of taxation given in the foregoing table for the year 1892, it will be observed from the introductory observations to the Returns for that year that

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at the time of their completion one local return had not been received, and, as certain other returns of town taxation had been furnished before the accounts of those towns were audited, it has been found necessary to revise the town taxation for that year in so far as relates to the cases referred to.

The Grand Jury taxation for 1892 has also been revised to the extent of including in the total taxation of the year only the amount of Grand Jury Cess which had been collected instead of the amount authorized to be levied, as had formerly been the practice. This revision was rendered necessary in order to obtain a correct comparison with the year 1893, inasmuch as the total taxation for that year given on the preceding page, viz.: £3,697,949, includes the amount of cess collected and applied towards the year's expenditure, as shown in a new table on pages 16 and 17, which has been prepared from the abstracts of County accounts furnished after audit by the Auditors of the Local Government Board.

Analysis of increase in taxation in 1893.	Increase, as compared with 1892.	Decrease, as compared with 1892.
	£	£
1. Grand Jury cess,	—	8,850
2. Fees of Clerks of the Peace,	39	—
3. Fees of Clerks of the Crown,	95	—
4. Petty Sessions stamps and Crown fines, and dividends,	108	—
5. Dogs Licence duty, and dividends,	529	—
6. Dublin Metropolitan Police taxes,	1,825	—
7. Court Leet presentments,	—	—
8. Harbour taxation (exclusive of receipts from Grand Jury cess, and from sale of investments),	—	20,405
9. Inland navigation taxation,	1,277	—
10. Taxation under Town Authorities (exclusive of receipts from Dogs Licence duty, Fines, Grand Jury cess, &c.),	57,933	—
11. Burial Board receipts other than from rates (exclusive of what is received by urban Boards),	—	229
12. Poor rate and other receipts of Boards of Guardians (exclusive of repayment of relief, and of the Burial Board receipts included in No. 11,	74,796	—
13. Light dues, and fees under Merchant Shipping Act,	592	—
Total increase,	137,194	—
Deduct decrease,	—	29,484
Net increase, as shown on preceding page,	107,710	—

It will be seen from the foregoing analysis that compared with the previous year there was in 1893 a decrease of £8,850 in Grand Jury cess, and of £20,405 in Harbour taxation, while there was an increase of £57,933 in the taxation by town authorities, and of £74,796 in that by Boards of Guardians. In reference to the increase in the amount of the taxation by Boards of Guardians in 1893 as compared with 1892, it may be noted that the amount in the latter year, viz., £997,327, was lower than in any of the preceding years since 1878, and that the amount in 1893, viz., £1,072,123, was less than the average of the years from 1878 to 1892, inclusive.

The Grant in aid of local taxation provided by the Probate Duties (Scotland and Ireland) Act, 1888, amounted to £210,062 for the year ended the 31st of March, 1893, of which one-half was received by Boards of Guardians (as shown in Appendix XVII., page 44), and the other half by Road Authorities, viz., £85,526 by Grand Juries, and £19,505 by certain Town Authorities. The towns which participate in the Grant, and the sum received by each of them in respect of the year in question are given in Table XXI. of the Appendix, page 48.

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2. Grand Jury Cess.

One of the oldest and the largest of the local taxes in Ireland is the rate on real property called Grand Jury cess. It derives this name from the Authority chiefly engaged in authorizing its application. The origin of this tax, and the constitution of the bodies that administer it, are fully explained in former Reports.

The following is a classification of the gross amount of Grand Jury cess under the principal heads of the expenditure proposed:—

		£	Per centage of total.
Roads and bridges,		751,858	51·26
Maintenance of lunatic asylums,		157,164	10·71
Miscellaneous,		225,040	15·34
Salaries of County officers,		102,575	6·99
Prison expenses,		19,117	1·3
In discharge of debt:—			
To Government,	£75,356		
To others than Government,	6,409		
		81,765	5·57
Infirmaries, hospitals, &c.,		80,326	5·46
Extra police,		27,248	1·86
Valuation,		8,000	·55
Erection and repairs of Court and Sessions' houses,		7,864	·54
Police for weights and measures,		5,853	·4
Total,		£1,466,810	100

The re-presentments and other credits included in this total amounted to £212,524, and the deduction of this sum left a net amount of £1,254,286 to be levied in the year 1893.

The receipts of County Authorities in the year 1893, excluding the counties of the cities of Cork, Dublin, and Limerick which are not under Grand Jury management for fiscal purposes,* amounted to £1,403,721, and this is summarized as follows:—

	£	Per centage of total.
Amount of Grand Jury cess collected,	1,211,701	86·32
From Imperial taxes,	129,106	9·2
From local rates or taxes,	26,288	1·88
From loans,	7,120	·5
From other sources (including £13,907 received from Dogs Licence Duty),	29,506	2·1
Total,	£1,403,721	100

3. Officers of local courts.

(a.) *Clerks of the Peace.*

Emoluments of Clerks of the Peace.

	£
Salaries and emoluments from Grand Jury cess,	10,776
Fees and emoluments other than from cess or Imperial taxes,	3,281
Received from Imperial taxes,	1,381
Total,	£15,438

(b.) *Clerks of the Crown.*

Emoluments of Clerks of the Crown.

	£
Salaries and other payments from Grand Jury cess,	3,620
Emoluments from Imperial taxes,	1,442
Other emoluments,	443
Total,	£5,505

* See note on pages 14 and 15.

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(c.) *Petty Sessions clerks.*

The receipts from Petty Sessions stamps and Crown fines and the application thereof are shown in the following table :—

Receipts.	£
Produce of Petty Sessions stamps,	24,543
Produce of Crown fines,	27,328
Dividends,	5,851
Amount transferred from Dogs Act fund,	25,732
Total,	£83,454

Application.	£
Officers of local courts,	71,789
Treasurers of Boroughs, and private parties,	8,181
Royal Irish Constabulary fund,	1,828
Cattle Disease account,	158
Total,	£81,958

4. The Dogs Licence Duty.

The collection of the dogs licence duty is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks, so that an abstract only is included in Appendix V. to this Report. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs licence duty. The surplus of the duty, after providing for the cost of collection, is paid over in aid of Grand Jury cess and Town rates.

Receipts.	£
Amount of the Dogs Licence Duty,	39,974
Dividends,	350
	£40,324

Application.	£
In aid of Grand Jury cess,	13,907
In aid of Town rates,	1,179
Cost of postage, &c.,	54
Deducted and added to Fines and Fees fund, by order of the Lord Lieutenant, under 44 & 45 Vic., c. 18,	25,184
Total dogs licence duty,	£40,324

5. Local taxation for Dublin Metropolitan Police.

	£	£
Taxes similar in principle to those imposed for support of London Metropolitan police :—		
Rates on houses and land,	35,197	
Carriage duty,	3,633	
		38,830
Taxes peculiar to Dublin :—		
Pawnbrokers' licences,	4,891	
Publicans' and peddlers' certificates,	524	
		5,415
Taxes connected with police courts rather than with police :—		
Fines and penalties from police courts,	3,836	
Fees from police courts,	1,590	
		5,428
Total,		£49,671

6. Court Leet Presentments.

It has been ascertained that the only Court Leet in Ireland which has not actually ceased to exist is that in the Manor of Killultagh, including the town of Lisburn, in the county of Antrim, of which an account is given in Appendix XXVI. to the Report for 1869. The Court Leet presentments bore some resemblance to Grand Jury cess in having been levied off land and partly applied towards manor roads; they resembled town taxation in having been applied to town fountains, fire-engines, and fairs and markets. There has been no presentment made for many years, and the Court Leet referred to may be regarded as practically obsolete.

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7. Taxation under Harbour Authorities.

The receipts and expenditure of the Harbour Authorities are shown in the following summary :—

Receipts.	£	*Expenditure.*	£
Import and export tonnage and ballast dues,	148,163	New works and improvements,	66,559
Harbour, port, anchorage, buoy, and beaconage tolls,	83,793	Repairs and maintenance of works,	70,589
Pilotage dues,	12,829	Payments in respect of borrowed money,	83,637
Wharf, pier, quay, and dock dues,	48,464	Payments not classed,	46,164
Receipts not classed,	17,823	Interest, annuities, &c.,	101,954
Rents, use of lighter boats, &c.,	38,952	Wages,	32,484
Lighthouse or floating light dues,	793	Salaries,	32,236
Sale of materials,	3,355	Buoys, beacons, &c.,	4,454
Money borrowed on bond,	78,934	Lighting harbours, docks, &c.,	5,909
From Imperial taxes,	9,182	Rents, rates, taxes, &c.,	12,470
From Grand Jury cess, or other local tax,	2,846	Law expenses,	2,431
		Repayments through Treasury to Imperial taxes,	—
		Lighthouses and floating lights,	2,574
		Repayments to Grand Jury cess,	30
Total receipts,	£445,134	Total expenditure,	£461,491

8. Inland Navigations.

These navigations are under the management of Boards of trustees, and are fully described in the Report on local taxation for 1871.

(a.) Maintained out of Grand Jury Cess.

Receipts.	£	*Expenditure.*	£
From Grand Jury cess,	3,213	Works,	3,308
Tolls,	205	Salaries and incidentals,	945
Other receipts,	64		
Total receipts,	£3,482	Total expenditure,	£4,253

(b.) Maintained out of the Imperial taxes, or by receipts from Tolls, &c.

These navigations are also fully described in the Report for 1871.

Receipts.	£	*Expenditure.*	£
Parliamentary grant,	315	Works,	3,030
Tolls,	1,968	Salaries and incidentals,	1,251
Receipts not classed,	3,319		
Total receipts,	£5,602	Total expenditure,	£4,281

9. Arterial Drainage.

Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £35,710, and the sum repaid out of county cess was £1,944.

10. Receipts and Expenditure of Town Authorities.

The receipts of the various town authorities are grouped together in the following table to facilitate comparison of the amounts collected by the different classes of town authorities. The taxation levied by the Commissioner of the Dublin Metropolitan Police is not included therein, as the expenditure on police is not under the control of local authorities, but it is shown separately in the summary table on page 11.

The receipts are divided into—(1) rates on real property; (2) tolls, dues, and fees; (3) from rents and other sources; (4) from borrowed money and the issue of stock; (5) from Imperial taxes; and (6) from Grand Jury cess, or other local tax.

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RECEIPTS OF TOWN AUTHORITIES.

RECEIPTS.	Towns under Town Councils.	Commissioners under special Acts.	Towns having Commissioners under Act of 1854.	Towns under Lighting and Cleansing Commissioners.	Total receipts.	Per cent.
	£	£	£	£	£	
1. Rates on real property, . .	475,564	148,742	48,812	3,735	676,853	52·25
2. Tolls, and Market charges, Dues, and Fees, . . .	40,223	3,297	6,332	71	49,923	3·85
3. Rents, and other sources, . .	130,532	17,500	21,578	3,195	172,805	13·34
4. From borrowed money and from the issue of Stock, . .	225,598	98,932	32,448	40	357,018	27·56
5. From Parliamentary Grants, .	19,352	3,462	1,669	45	24,528*	1·89
6. From Grand Jury, or other local taxing Body, . . .	9,363	1,656	3,220	160	14,419	1·11
Total, . . .	900,652	273,589	114,059	7,246	1,295,546	100

It appears from this table, that of the total receipts of town authorities in Ireland—£1,295,546—£676,853, or 52·25 per cent., was from rates on real property; £357,018 or 27·56 per cent., was from money borrowed on the security of the rates and realized by the issue of Stock; £172,805, or 13·34 per cent., was from rents and other sources; £49,923, or 3·85 per cent., was from tolls and market charges, dues, and fees; £24,528, or 1·89 per cent., was from the Imperial taxes; and £14,419, or 1·11 per cent. was from Grand Jury cess, or other local tax.

(* This includes £19,505 received under the Probate Duties (Scotland and Ireland) Act, 1888, the distribution of which is shown in Table XXI. of the Appendix, page 48.)

EXPENDITURE OF TOWN AUTHORITIES.

EXPENDITURE.	Towns under Town Councils.	Commissioners under special Acts.	Towns having Commissioners under Act of 1854.	Towns under Lighting and Cleansing Commissioners.	Total expenditure.	Per cent.
	£	£	£	£	£	
Payments in respect of borrowed money, and expenditure unclassed, . .	342,569	135,186	45,598	3,716	527,069	38·89
Water supply, ...	82,313	87,235	23,987	637	194,172	14·25
Paving and repairs of streets, .	121,771	21,588	10,499	329	154,187	11·32
County charges paid out of Grand Jury cess by Town Councils, and payments in aid of Grand Jury cess, ...	64,788	13,230	3,985	—	82,003	6·02
Building, demolition of walls, &c., .	61,179	25,170	3,779	—	90,128	6·62
Lighting, including lamps, pipes, &c., .	51,973	6,782	11,648	1,422	71,805	5·27
Making sewers or drains, and other sanitary objects, ...	121,953	19,768	6,730	699	149,149	10·95
Cleansing and watering streets, .	80,749	5,330	5,207	358	91,644	6·73
Watching, ...	1,479	101	266	236	2,082	·15
Total, . .	928,773	314,370	111,899	7,397	1,362,239	100

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11.—Burial Boards.

The receipts and expenditure of Town Authorities for burial ground purposes are included in the town returns; and the details of the receipts and expenditure of rural burial boards, and of the urban burial boards from which returns have been received, and of joint urban and rural burial boards are shown in Table XVI., in the Appendix.

12.—Poor Rates.

The particulars of collection and expenditure of poor rates are fully set forth in the annual Reports of the Local Government Board, and it is only necessary here to refer to abstract XVII. in the Appendix, page 44, in order to ascertain the amount of these rates which is included in the classified summary of local taxation given in the following table.

13. Classification of Local Taxation, and amount received from (1) Rates on Real Property; (2) Tolls, Fees, Stamps, and Dues; and (3) Other Sources.

Excluding borrowed money and grants from Imperial taxes, the local taxation of Ireland in 1893 is classified in the following table to show how much was obtained, respectively, from rates on real property, from tolls fees stamps and dues, and from other sources of receipt.

In the case of Grand Jury taxation it is necessary to deduct from the other receipts given on page 16, £13,907, received from the Dogs licence duty, and £2,518 produced by the sale of investments, while as regards town taxation the following deductions must be made from the receipts from other sources of £172,805, included in the table on the opposite page:—£6,026 received from Petty Sessions Stamps and Crown fines, £1,179 from the Dogs licence duty, £4,102 from grants or contributions made for specific purposes, and sums amounting to £18,207 which either appear twice in the accounts of the same authority, or are accumulations of sinking funds applied in discharge of debt, thereby reducing the amount of such receipts to £143,291.

Classified summary of local taxation, exclusive of receipts from Loans, and from Imperial Taxes.	Rates on real property.	Tolls, Fees, Stamps, and Dues.	Other receipts.	Total amount of local taxation.
	£	£	£	£
1. Grand Jury cess,	1,211,701	—	13,061	1,224,782
2. Fees of Clerks of the Peace,	—	3,281	—	3,281
3. Fees of Clerks of the Crown,	—	443	—	443
4. Petty Sessions stamps and Crown fines,	—	51,871	5,851	57,722
5. Dogs licence duty,	—	39,974	350	40,324
6. Dublin Metropolitan Police taxes,	35,197	10,638	3,836	49,671
7. Court Leet presentments,	—	—	—	—
8. Harbour taxation (exclusive of sale of investments, see note)	—	294,173	*58,105	352,278
9. Inland navigation taxation,	—	2,173	3,383	5,556
10. Town taxation (exclusive of receipts from Dogs licence duty, Fines, grants for specific purposes, Grand Jury cess, &c., as above),	676,853	49,923	143,291	870,067
11. Burial board receipts other than from rates (exclusive of sums received by urban burial boards),	—	1,685	143	1,828
12. Poor rate and other receipts of Boards of Guardians (exclusive of repayment of relief, and of the burial board receipts included in No. 11),	1,028,353	—	43,770	1,072,123
13. Light dues, and fees under Merchant Shipping Act,	—	19,874	—	19,874
Total, 1893	2,952,104	474,035	271,810	3,697,949
Total, 1892	2,832,992	471,868	285,379	3,590,239
Increase,	119,112	2,167	—	107,710
Decrease,	—	—	13,569	—

* A sum of £2,039 has been deducted from other receipts in the case of Harbour taxation, it having been ascertained that "value of stores on hand," and "sale of investments" to this amount had been included in the receipts of the year.

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It appears from the foregoing table that the amount of the local taxation of Ireland in the year 1893 was produced as follows :—

	£		Per cent.
Rates on real property produced, . .	2,952,104	or	79·83 of the total amount.
Tolls, Fees, Stamps, and Dues, „ . .	474,035	„	12·82 „ „
Other receipts, ...	271,810	„	7·35 „ „
Total, . . .	£3,697,949		100

As compared with the revised taxation of the previous year which is given at foot of the table on the preceding page, there was, therefore, an increase of £119,112 in the amount produced by "Rates on real property;" and of £2,167 in that produced by "Tolls, Fees, Stamps, and Dues," while there was a decrease of £13,569 in that by "Other receipts," making a net increase of £107,710, as already shown on pages 5 and 6 of this Report.

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APPENDICES.

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I.—Summary of Grand Jury Cess authorized to be levied in the year 1893 in each County, and County of Grand Juries, and by the City Accountant, or Borough Treasurer,

Counties and Counties of Cities and of Towns. (41)	Roads and Bridges. New.	Roads and Bridges. Repairs.	Court or Sessions' houses, erection and repairs.	County officers' salaries.	Prison Expenses. Prison and Bridewell officers' annuities, &c.	Prison Expenses. Other expenses.	Prison Expenses. Police, for conveyance of prisoners and payments to witnesses.	Infirmaries, Hospitals, Reformatories and Industrial Schools.
1	2	2	4	6	6	7	8	9
	£	£	£	£	£	£	£	£
Antrim,	5,844	44,945	590	3,389	728	–	198	6,635
Armagh,	4,247	24,176	591	1,778	69	–	64	1,184
Carlow,	–	9,475	45	1,192	322	–	29	570
Carrickfergus, Co. of the Town,	–	1,380	–	333	–	–	2	9
Cavan,	800	12,632	185	1,386	191	–	220	924
Clare,	1,014	23,678	97	2,091	932	..	140	1,934
Cork,	8,794	62,138	95	8,874	1,147	–	377	4,371
*Cork, County of the City,	–	–	312	149	330	–	45	2,450
Donegal,	1,926	27,939	100	3,499	306	–	300	1,228
Down,	657	53,137	–	6,678	821	7	133	1,451
Drogheda, County of the Town,	139	463	50	332	43	–	7	363
Dublin,	3,963	28,928	716	4,643	204	–	31	4,500
*Dublin, County of the City,	–	–	146	3,543	2,118	33	–	19,775
Fermanagh,	24	13,795	12	2,003	341	–	100	1,265
Galway,	–	21,011	150	5,348	500	–	300	2,056
Galway, County of the Town,	–	798	53	683	3	–	10	740
Kerry,	650	22,572	200	1,881	768	–	296	2,933
Kildare,	1,199	17,983	197	2,572	226	–	112	487
Kilkenny,	–	20,674	40	3,335	335	–	52	1,704
Kilkenny, County of the City,	64	421	49	484	42	20	5	364
King's County,	49	12,593	105	985	226	1	100	1,022
Leitrim,	1,159	7,975	339	2,092	245	–	130	902
Limerick,	1,421	27,339	256	4,372	363	–	81	1,034
*Limerick, County of the City,	–	–	21	171	209	–	9	1,214
Londonderry,	2,534	24,232	536	3,774	261	–	104	1,964
Longford,	189	9,060	400	1,731	117	–	51	783
Louth,	333	11,465	100	2,179	207	–	43	625
Mayo,	120	18,924	110	3,919	574	–	273	2,391
Meath,	144	19,220	106	2,757	289	159	–	1,[illegible]94
Monaghan,	372	16,142	190	2,477	271	–	51	2,054
Queen's County,	1,079	15,193	200	1,279	128	–	60	950
Roscommon,	83	13,902	302	1,655	111	–	230	1,909
Sligo,	1,027	11,643	–	1,394	122	–	127	1,800
Tipperary, North Riding,	319	18,866	180	2,414	557	–	234	354
Tipperary, South Riding,	71	20,774	215	3,597	724	–	91	929
Tyrone,	3,046	36,349	442	3,343	435	–	130	1,549
Waterford,	925	14,191	919	3,433	258	–	34	171
Waterford, County of the City,	7	25	100	443	75	–	5	909
Westmeath,	478	12,136	95	1,575	183	–	18	869
Wexford,	914	17,862	–	3,069	143	–	400	1,779
Wicklow,	990	13,070	139	1,294	336	–	80	450
Total,	48,202	702,856	7,864	102,575	14,179	211	4,727	80,329

* The fiscal powers of the Grand Juries of the Counties of the Cities of Cork, Dublin, and Limerick are vested in the Municipal Authority of the City

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of a city and County of a town, compiled from returns furnished by County Treasurers, Secretaries in the cases of the Counties of the cities of Cork, Dublin, and Limerick.*

Maintenance of Lunatic Asylums.	Repayments. To Government. For extra police.	Repayments. To Government. For valuation.	Repayments. To Government. In discharge of debt by instalments.	Repayments. To others than to Government.	Police, for Weights and Measures.	Miscellaneous.	Gross amount of presentments.	Amount of re-presentments, and other credits.	Net amount of Cess to be levied.	COUNTIES AND COUNTIES OF CITIES AND OF TOWNS. (41)
10	11	12	13	14	15	16	17	18	19	20
£	£	£	£	£	£	£	£	£	£	
696	6	430	1,557	2,516	210	8,675	75,912	20,882	56,030	Antrim.
5,227	255	215	3,275	–	10	4,960	46,053	7,766	35,287	Armagh.
2,118	–	75	266	–	55	4,523	16,675	1,640	17,035	Carlow.
197	–	10	299	–	5	1,081	3,307	47	3,260	Carrickfergus, Co. of the Town.
4,743	–	200	2,245	–	140	6,141	28,817	3,560	25,257	Cavan.
4,383	4,228	255	2,091	–	71	15,481	55,795	6,828	48,967	Clare.
6,796	4,622	505	5,476	–	1,215	28,153	135,563	15,787	119,776	Cork.
3,310	–	75	565	–	30	8,665	9,961	171	9,790	Cork, County of the City.
5,565	54	230	1,560	–	280	11,040	54,076	6,718	47,354	Donegal.
4,042	57	365	1,455	270	250	8,307	77,660	17,425	60,234	Down.
556	–	20	534	–	–	208	2,765	674	2,091	Drogheda, County of the Town.
5,616	–	380	547	–	406	7,905	57,644	6,756	50,888	Dublin.
14,105	–	200	516	–	–	7,431	48,167	2,281	45,886	Dublin, County of the City.
2,052	1	180	688	–	66	2,305	23,064	4,715	18,349	Fermanagh.
7,827	2,254	440	5,528	–	235	3,833	49,481	1,024	48,457	Galway.
1,090	50	30	206	–	14	533	4,173	444	6,729	Galway, County of the Town.
4,445	4,962	965	9,399	–	310	26,754	75,425	10,700	64,725	Kerry.
3,030	11	150	–	–	45	2,036	27,961	4,267	23,694	Kildare.
2,861	350	185	300	–	15	2,000	32,101	4,056	28,045	Kilkenny.
589	124	25	57	–	7	801	3,062	125	2,937	Kilkenny, County of the City.
2,776	–	145	2,136	–	123	2,695	23,053	3,880	19,173	King's County.
2,713	–	190	1,001	–	113	8,177	26,036	6,960	19,076	Leitrim.
4,289	2,650	240	2,178	–	100	4,682	49,355	6,651	42,704	Limerick.
1,389	–	40	305	–	55	829	4,042	156	3,886	Limerick, County of the City.
4,548	120	205	6,216	2,250	130	3,695	50,572	4,658	45,943	Londonderry.
2,247	472	140	886	–	41	526	15,963	2,548	13,415	Longford.
1,517	27	105	1,068	–	23	2,405	20,262	2,771	17,491	Louth.
8,948	–	350	6,092	–	286	1,520	37,803	5,536	32,267	Mayo.
4,461	713	130	993	–	10	4,232	31,809	4,272	27,537	Meath.
3,707	6	140	1,020	–	55	1,953	29,438	4,860	24,578	Monaghan.
2,806	–	145	547	–	60	2,901	22,016	3,843	21,175	Queen's County.
4,483	201	230	3,867	–	130	2,905	30,021	5,246	24,775	Roscommon.
3,816	230	210	1,386	–	786	2,972	25,186	5,013	20,173	Sligo.
3,204	55	180	793	–	71	1,806	36,233	4,122	25,111	Tipperary, North Riding.
5,187	3,011	205	1,552	–	30	6,301	42,777	6,556	37,216	Tipperary, South Riding.
4,614	442	270	315	–	350	10,860	68,592	12,727	55,865	Tyrone.
6,362	816	190	2,151	–	12	14,173	39,138	3,523	35,615	Waterford.
1,335	92	35	221	1,376	6	901	5,532	408	5,124	Waterford, County of the City.
4,112	905	165	836	–	7	2,305	23,377	3,032	20,345	Westmeath.
7,215	617	195	1,652	–	6	1,907	65,480	8,183	57,297	Wexford.
2,015	14	175	2,615	–	60	2,706	23,451	2,745	20,715	Wicklow.
157,164	27,048	8,000	75,356	8,406	5,853	225,040	1,466,810	218,524	1,254,286	Total.

In each case, and the amount of the Rate in lieu of Grand Jury Cess collected in these cities during 1893 is therefore given as town taxation in table XII.

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IA.—SUMMARY showing the amount of Grand Jury Cess, and other receipts, in each County by the Auditors of the

Counties. (32).	Receipts.										
	Balance in favour.	County Cess lodged with Treasurer.	Probate Duty Grant.	Other contributions from Imperial funds for special purposes.	From Paymaster General for expenses of prosecutors and witnesses.	From local rates or taxes.	Loans.	Other receipts.	Total receipts.	Balance against.	Total.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	£	£	£	£	£	£	£	£	£	£	£
Antrim,	10,130	67,233	2,399	98	946	11,689	1,330	1,529	92,167	—	102,297
Armagh,	4,246	39,498	2,596	—	45	352	—	640	43,131	—	47,377
Carlow,	1,545	15,194	1,044	—	93	162	—	239	16,731	—	18,276
Carrickfergus, Co. of the Town,	1,601	2,545	182	—	4	—	—	70	2,840	—	4,441
Cavan,	2,204	25,072	1,695	940	64	—	600	553	28,965	—	32,069
Clare,	11,617	48,025	4,282	2,806	369	51	—	948	56,481	—	68,098
Cork,	16,223	113,116	8,036	3,808	532	60	400	2,466	128,543	—	144,766
Donegal,	6,047	47,350	3,118	500	334	—	—	1,179	52,550	—	58,597
Down,	11,112	64,232	3,242	—	602	1,141	500	1,497	70,214	—	87,326
Drogheda, Co. of the Town,	252	2,523	78	—	70	—	—	45	2,716	—	2,968
Dublin County,	10,744	38,520	3,779	317	203	10,396	—	1,673	56,794	—	67,538
Fermanagh,	6,047	20,070	1,780	423	103	—	—	497	22,873	—	28,920
Galway,	12,169	45,757	2,319	1,265	—	—	—	1,064	50,405	—	62,574
Galway, Co. of the Town,	960	3,546	51	—	33	—	—	180	3,840	—	4,800
Kerry,	8,098	72,154	3,989	2,250	325	754	—	1,336	80,808	—	88,930
Kildare,	9,118	23,355	2,293	—	649	—	—	922	27,209	—	36,327
Kilkenny,	3,387	27,496	2,374	—	83	—	—	708	30,661	—	33,998
Kilkenny, Co. of the City,	230	2,204	77	—	12	—	—	147	2,440	113	2,783
King's County,	5,992	19,913	1,565	—	173	—	—	456	21,807	—	27,799
Leitrim,	3,177	18,704	699	4,520	210	—	—	400	24,943	—	31,120
Limerick,	10,588	45,072	3,443	—	272	24	—	831	50,232	—	60,820
Londonderry,	6,021	47,653	2,739	—	431	—	400	610	51,814	—	57,835
Longford,	1,328	14,154	1,105	—	163	—	—	367	15,789	—	17,118
Louth,	9,056	16,315	2,307	—	357	—	—	461	19,440	—	28,496
Mayo,	10,808	31,315	2,175	—	737	—	3,000	1,133	38,361	—	49,169
Meath,	8,360	27,505	2,062	—	70	—	—	499	30,136	—	38,496
Monaghan,	1,725	24,804	3,039	—	134	—	—	452	28,429	—	30,154
Queen's County,	6,579	21,154	2,851	—	236	61	—	518	24,838	—	31,417
Roscommon,	2,929	26,855	1,849	—	190	60	445	609	29,908	—	32,921
Sligo,	3,611	20,165	2,205	—	86	687	445	332	24,410	—	28,021
Tipperary, North Riding,	667	25,464	1,975	—	280	—	—	3,000	30,719	—	31,376
Tipperary, South Riding,	2,119	43,283	2,345	—	679	654	—	810	47,770	—	49,889
Tyrone,	9,810	67,003	4,033	1,056	374	—	—	1,134	64,200	—	74,010
Waterford,	4,510	36,662	2,403	—	121	—	—	584	39,770	—	44,280
Waterford, County of the City,	630	9,111	4	—	44	—	—	190	5,349	—	5,979
Westmeath,	1,706	51,210	2,214	—	10	—	—	381	23,824	—	25,619
Wexford,	12,793	29,285	2,504	—	48	184	—	609	32,630	—	45,413
Wicklow,	9,751	21,533	1,580	268	151	—	—	422	24,004	—	33,755
Total, 1893,	314,148	1,211,701	101,454	18,440	9,212	26,258	7,130	29,506	1,403,721	113	1,617,982
,, 1892,	178,088	1,218,944	80,257	13,471	13,633	26,051	5,507	31,708	1,387,656	—	1,565,744
Increase,	36,060	—	21,197	4,969	—	237	1,613	—	16,065	119	52,238
Decrease,	—	5,243	—	—	4,421	—	—	2,287	—	—	—

NOTE.—The Counties of the Cities of Cork, Dublin, and Limerick are not included in

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during the year 1893, with the expenditure thereof, prepared from the abstracts furnished Local Government Board.

Expenditure.									
Balance against.	Payments made on queries and presentments.	Payments on Court Orders to prosecutors and witnesses.	Payments to contractors out of loans.	Payments in respect of baronial guarantees.	Miscellaneous.	Total expenditure.	Balance in favour.	Total.	Counties (38.)
13.	14.	15.	16.	17.	18.	19.	20.	21.	22.
£	£	£	£	£	£	£	£	£	
—	88,236	774	1,330	—	—	90,340	11,957	102,297	Antrim.
—	44,425	183	—	—	—	44,608	2,729	47,377	Armagh.
—	17,574	18	—	—	—	17,592	684	18,276	Carlow.
—	3,520	7	—	—	—	3,527	1,084	4,611	Carrickfergus, Co. of the Town.
—	28,108	229	600	940	—	29,877	2,192	32,069	Cavan.
—	61,286	1,263	—	—	34	62,585	5,413	68,008	Clare.
—	133,031	836	400	—	—	134,317	10,449	144,766	Cork.
—	47,273	236	—	—	—	47,614	10,983	58,597	Donegal.
—	75,015	552	—	—	—	75,567	11,759	87,326	Down.
—	2,656	59	—	—	—	2,715	253	2,968	Drogheda, Co. of the Town.
—	48,280	282	—	953	20	49,540	17,998	67,538	Dublin County.
—	21,742	146	—	—	—	21,888	7,032	28,920	Fermanagh.
—	51,128	941	—	768	100	52,937	9,657	62,594	Galway.
—	4,093	31	—	—	—	4,124	696	4,820	Galway, Co. of the Town.
—	77,880	392	156	—	—	78,437	10,493	88,930	Kerry.
—	26,327	224	—	—	14	26,565	2,732	29,337	Kildare.
—	29,592	574	—	—	—	30,166	3,832	33,998	Kilkenny.
—	2,577	56	—	—	150	2,783	—	2,783	Kilkenny, Co. of the City.
—	27,917	136	—	—	—	28,053	5,746	27,799	King's County.
—	25,909	337	—	—	—	26,246	4,874	31,120	Leitrim.
—	54,758	509	—	—	106	55,373	5,447	60,820	Limerick.
—	52,833	402	300	—	97	53,682	4,153	57,835	Londonderry.
—	15,615	178	—	—	—	15,793	1,325	17,118	Longford.
—	18,376	212	—	—	56	18,667	5,829	24,496	Louth.
—	33,578	819	2,120	—	7	41,524	7,645	49,169	Mayo.
—	30,342	318	—	—	—	30,660	7,836	38,496	Meath.
—	27,712	120	—	—	—	27,832	2,322	30,154	Monaghan.
—	24,510	225	—	—	19	24,754	6,663	31,417	Queen's County.
—	22,048	149	400	—	—	22,597	4,324	26,921	Roscommon.
—	25,291	98	—	—	—	25,489	2,632	28,021	Sligo.
—	29,145	408	—	—	24	29,577	1,799	31,376	Tipperary, North Riding.
—	48,091	368	—	—	—	48,459	1,430	49,889	Tipperary, South Riding.
—	68,038	387	—	—	—	68,425	5,585	74,010	Tyrone.
—	39,369	135	—	—	—	39,504	4,776	44,280	Waterford.
—	5,579	37	—	—	—	5,616	363	5,979	Waterford, Co. of the City.
—	23,412	221	—	—	—	23,633	1,986	25,619	Westmeath.
—	35,396	65	—	—	—	35,461	9,952	45,413	Wexford.
—	23,244	162	—	—	—	23,506	3,249	26,755	Wicklow.
—	1,303,261	12,289	5,326	2,608	651	1,420,173	197,809	1,617,982	Total, 1893.
—	1,326,054	12,417	5,135	1,619	6,571	1,351,596	214,148	1,565,744	" 1892.
—	73,207	—	171	1,047	—	68,577	—	52,238	Increase.
—	—	128	—	—	5,720	—	16,339	—	Decrease.

this table for the reason stated in the note on pages 14 and 15.

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II.—Summary of returns made by Clerks of the Peace, of salaries, emoluments, and fees

Counties, and Counties of Cities and of Towns.	Salary.	Emoluments. Compensation under Criminal Justice Act, and other payments from Imperial taxes.	Emoluments. Presentments for services in preparing Parliamentary Voters' lists.	Emoluments. Presentments for preparing Jurors' books.	Emoluments. Other remuneration from Grand Jury cess.	Fees paid by Crown Solicitor.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Antrim,	370 0 0	6 6 0	322 0 0	200 0 0	–	114 0 0
Belfast, Borough of,	200 0 0	–	764 0 0	117 0 0	–	125 0 0
Carrickfergus, Co. of the Town,	24 0 0	–	–	25 0 0	–	–
Clare,	324 0 0	–	222 0 0	56 0 0	–	–
Donegal,	370 0 0	437 0 0	265 0 0	101 0 0	–	16 0 0
Dublin,	324 0 0	61 0 0	539 0 0	200 0 0	37 0 0	35 0 0
Dublin, County of the City,	800 0 0	–	286 0 0	184 0 0	300 0 0	133 0 0
Galway,	370 0 0	–	243 0 0	83 0 0	–	6 0 0
Galway, County of the Town,	93 0 0	–	12 0 0	25 0 0	–	1 0 0
Kilkenny,	300 0 0	46 0 0	97 0 0	59 0 0	–	3 0 0
Kilkenny, County of the City,	93 0 0	–	11 0 0	25 0 0	–	–
Leitrim,	277 0 0	186 0 0	104 0 0	25 0 0	15 0 0	–
Monaghan,	324 0 0	–	274 0 0	74 0 0	–	11 0 0
Tyrone,	370 0 0	47 0 0	611 0 0	110 0 0	–	55 0 0
Waterford,	277 0 0	68 0 0	106 0 0	79 0 0	–	2 0 0
Waterford, County of the City,	93 0 0	–	26 0 0	31 0 0	–	–
Westmeath,	300 0 0	25 0 0	183 0 0	54 0 0	–	2 0 0
Total, 1893	4,909 0 0	876 0 0	4,067 0 0	1,448 0 0	352 0 0	505 0 0
Total, 1892	5,502 0 0	916 0 0	3,985 0 0	1,496 0 0	447 0 0	387 0 0
Increase,		–	82 0 0	–	–	118 0 0
Decrease,	593 0 0	40 0 0	–	46 0 0	95 0 0	–

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received by them, under statute, custom, or other authority, during the year 1893.

Fees other than those paid by Crown Solicitor					Emoluments and fees not classed.	Total amount of salaries, fees, and emoluments.	Counties, and Counties of Cities and of Towns.
On Crown business and Appeals from Magistrates' convictions.	On Publicans' licences.	On Civil Bill business.	On Railway and Drainage.	On Registration of trees.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
10 0 0	75 0 0	264 0 0	5 0 0	-	-	1,366 0 0	Antrim.
29 0 0	125 0 0	-	-	-	-	1,260 0 0	Belfast, Borough of.
-	4 0 0	-	-	-	-	53 0 0	Carrickfergus, Co. of the Town.
1 0 0	59 0 0	290 0 0	-	-	-	952 0 0	Clare.
10 0 0	78 0 0	-	-	-	-	1,279 0 0	Donegal.
7 0 0	67 0 0	191 0 0	1 0 0	1 0 0	-	1,463 0 0	Dublin.
1 0 0	138 0 0	-	1 0 0	-	2 0 0	1,845 0 0	Dublin, County of the City.
-	96 0 0	461 0 0	-	-	-	1,259 0 0	Galway.
-	26 0 0	14 0 0	-	-	-	171 0 0	Galway, County of the Town.
-	30 0 0	105 0 0	-	-	-	840 0 0	Kilkenny.
-	16 0 0	-	-	-	-	145 0 0	Kilkenny, County of the City.
-	22 0 0	140 0 0	-	-	-	769 0 0	Leitrim.
1 0 0	30 0 0	202 0 0	-	-	-	915 0 0	Monaghan.
6 0 0	53 0 0	419 0 0	-	-	-	1,671 0 0	Tyrone.
-	47 0 0	101 0 0	-	-	5 0 0	685 0 0	Waterford.
1 0 0	29 0 0	-	-	-	-	180 0 0	Waterford, Co. of the City.
10 0 0	33 0 0	73 0 0	-	-	-	684 0 0	Westmeath.
76 0 0	928 0 0	2,262 0 0	7 0 0	1 0 0	7 0 0	15,438 0 0	1893. } Total.
72 0 0	980 0 0	2,045 0 0	4 0 0	1 0 0	44 0 0	15,879 0 0	1892. } Total.
4 0 0	-	217 0 0	3 0 0	-	-	-	Increase.
-	52 0 0	-	-	-	37 0 0	441 0 0	Decrease.

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III.—SUMMARY of returns of fees and other emoluments received by Clerks of the Crown under statute, custom, or other authority, as sworn to by them at Spring and Summer Assizes of the year 1893, under Statute 6 & 7 Wm. IV., c. 116, s. 112, including presentments for salaries.

COUNTIES, AND COUNTIES OF CITIES AND OF TOWNS.	Salary.	Other payments from Grand Jury Cess.	Fees paid by Crown Solicitor, and other payments from Imperial taxes.	Fees other than those paid by Crown Solicitor.	Fees and emoluments not classified	Total amount of salaries, fees, and emoluments received.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Antrim,	370 0 0	93 0 0	263 0 0	124 0 0	–	850 0 0
Carrickfergus, County of the Town,	23 0 0	–	3 0 0	8 0 0	–	34 0 0
Clare,	324 0 0	–	115 0 0	10 0 0	–	449 0 0
Donegal,	370 0 0	–	62 0 0	13 0 0	–	445 0 0
Dublin,	324 0 0	–	168 0 0	8 0 0	–	500 0 0
Dublin, County of the City,	–	–	323 0 0	196 0 0	–	519 0 0
Galway,	370 0 0	–	125 0 0	13 0 0	–	508 0 0
Galway, County of the Town,	74 0 0	–	21 0 0	–	–	95 0 0
Kilkenny,	230 0 0	–	70 0 0	3 0 0	–	303 0 0
Kilkenny, County of the City,	74 0 0	–	34 0 0	1 0 0	–	109 0 0
Leitrim,	185 0 0	–	53 0 0	1 0 0	–	239 0 0
Monaghan,	324 0 0	–	34 0 0	1 0 0	–	359 0 0
Tyrone,	370 0 0	–	137 0 0	20 0 0	–	527 0 0
Waterford,	185 0 0	–	26 0 0	–	–	211 0 0
Waterford, County of the City,	74 0 0	–	8 0 0	–	–	82 0 0
Westmeath,	230 0 0	–	–	45 0 0	–	275 0 0
Total, 1893.	5,527 0 0	93 0 0	1,442 0 0	443 0 0	–	5,505 0 0
Total, 1892.	4,050 0 0	–	1,237 0 0	348 0 0	–	5,635 0 0
Increase,	–	93 0 0	205 0 0	95 0 0	–	–
Decrease,	523 0 0	–	–	–	–	130 0 0

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IV.—Summary of Petty Sessions stamps and Crown fines, with their application.

Receipts in 1892.

		£	s.	d.
Petty Sessions stamps,		24,543	0	0
Fines,	£35,360 0 0			
Less to parties as costs,	8,032 0 0			
		27,328	0	0
Dividends,		5,851	0	0
Amount transferred from Dogs Act fund,		25,732	0	0
		£83,454	0	0

Application in 1892.

	£	s.	d.	£	s.	d.
Officers of local courts:						
Salaries of Petty Sessions Clerks,	59,974	0	0			
Pensions of late Petty Sessions Clerks,	4,161	0	0			
Salaries of Registrar and his Clerks,	4,104	0	0			
Expenses, &c.,	3,550	0	0			
				71,789	0	0
Police:						
Dublin Metropolitan,				—		
Royal Irish Constabulary,				1,828	0	0
Cattle Disease account,				158	0	0
To Treasurers of boroughs, Private parties,				8,181	0	0
				£81,956	0	0

V.—Summary of Dogs Licence Duty, and its application.

Receipts in 1893.

	£	s.	d.
Dogs licence duty,	39,974	0	0
Dividends on money invested,	350	0	0
	£40,324	0	0

Application in 1893

	£	s.	d.
Cost of postage, &c.,	54	0	0
In aid of Grand Jury cess,	13,907	0	0
In aid of Town rates	1,179	0	0
Deducted and added to Fines and Fees Fund, by order of the Lord Lieutenant, under 44 & 45 Vic., c. 18,	25,184	0	0
	£40,324	0	0

VI.—Summary of special local taxes received by the Dublin Metropolitan Police Commissioner for year ended the 31st of March, 1894.

Receipts.

		£	s.	d.
From taxation under Commissioner:				
Dublin Metropolitan Police tax,		35,197	0	0
Carriage duty,	£3,633 0 0			
Pawnbrokers' licences,	4,891 0 0			
Publicans' and Peddlers' certificates,	524 0 0			
Fees from Police courts,	1,590 0 0			
		10,638	0	0
Fines and Penalties from Police courts,		3,836	0	0
Total from taxation,		49,671	0	0
Incidentals, pay of police specially employed, sale of cast clothing, &c.,		1,429	0	0
Total receipts applicable as reduction of expenditure,		£51,100	0	0

Expenditure.

	£	s.	d.
Paid into Treasury in aid of cost of Metropolitan police,	51,100	0	0
Total,	£51,100	0	0

VII.—Court Leet Presentments in Manor of Killultagh, including town of Lisburn.

	£	s.	d.
Total amount presented on separate Constablewicks,	—		
" " on Manor at large,	—		
Total presented,	—		
Total amount levied,	—		

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VIII.—Summary of Dues, Tolls, Rents, and other Receipts of Harbour and Pier Authorities, for the

Name of Harbour, Dock, Pier, Quay, or Wharf.	Balance in favour at commencement of the year.	Receipts. Harbour, Port, Anchorage, Buoy, or Beconage Tolls or Dues.	Wharf, Pier, Quay, or Dock Dues.	Import, Export, Tonnage, or Ballast Dues	Lighthouse or Floating Light Dues.	Pilotage Dues	From Grand Jury cess or other local tax.	From Parliamentary Grant, or other Imperial tax.
	£	£	£	£	£	£	£	£
Annalong,	–	163	–	–	–	–	–	–
Ardglass,	–	152	–	–	–	–	–	341
Arklow,	211	149	–	142	–	–	–	–
Balbriggan,	26	–	–	87	–	–	–	–
Ballina,	765	279	–	714	–	–	–	–
Ballynass,	63	19	–	–	–	–	–	–
Baltimore and Skibbereen,	87	23	–	165	28	–	–	–
Belfast Harbour and Docks,	87,093	–	28,382	67,283	–	2,986	–	–
Brucklass Pier,	13	–	6	–	–	–	–	–
Carlingford Lough,	1	2,270	–	–	–	–	–	–
Carrickfergus,	219	–	6	987	–	–	*1,309	–
Clare Castle,	353	122	–	–	–	–	–	–
Coleraine,	–	1,399	–	31	–	7	1,537	–
Cork,	*,255	2,874	–	36,976	–	–	–	–
Courtown,	123	7	–	37	–	–	–	–
Dingle,	217	12	–	223	21	–	–	–
Donaghadee,	–	–	–	–	–	–	–	295
Drogheda,	3,351	4,699	–	–	–	–	–	–
Dublin,	6,845	53,131	–	–	–	2,949	–	–
Do. Custom House Docks,	–	–	14,755	–	–	–	–	–
Dundalk,	–	253	–	6,379	–	500	–	–
Dunfanaghy,	6	–	1	–	–	–	–	–
Dungarvan, including Ballinacourty, Ballinagoul, and Helvick	43	308	–	–	–	–	–	–
Dunmore East, Harbour, Pier, and Dock,	–	37	–	–	–	–	–	432
Foynes,	8	–	–	81	–	–	–	–
Galway,	24	2,031	75	1,760	–	302	–	–
Howth,	–	61	–	–	–	–	–	513
Killadysert Pier,	–	–	21	–	–	–	–	–
Killala Quay and Harbour,	10	14	7	–	–	–	–	–
Kilrush Pier and Harbour,	104	196	–	–	–	–	–	–
Kingstown,	–	1,240	–	–	–	–	–	7,601
†Kinsale,	–	19	169	208	–	–	–	–
Larne,	–	–	1,243	2,059	–	–	–	–
Limerick,	–	–	3,112	8,170	–	–	–	–
Londonderry,	245	7,588	76	8,884	211	1,709	–	–
Mountcharles Pier,	–	–	23	–	–	–	–	–
New Ross,	–	255	13	39	–	235	–	–
Querrin,	–	–	–	–	–	–	–	–
Skerries,	519	9	13	73	–	–	–	–
Sligo,	376	2,387	29	3,431	35	549	–	–
Tralee and Fenit,	97	2,210	–	–	–	–	–	–
Waterford, including Arthurstown, Ballybrack, and Duncannon.	–	–	42	7,403	498	1,953	–	–
Westport,	791	383	59	1,138	–	316	–	–
Waxford	320	1,409	–	1,987	–	1,264	–	–
Wicklow,	104	–	–	575	–	–	–	–
Youghal,	206	87	432	101	–	–	–	–
Total,	110,475	83,793	48,464	148,163	793	12,629	2,946	9,182

* This sum was received from the Municipal Commissioners of Carrickfergus to enable the Harbour
† The accounts in this case embrace a period of only nine months, and for the purposes of the summary

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latest period of twelve months for which the accounts were made up preceding 31st December, 1893.

Receipts.							
Rents, Use of Lighter Boats, Cranes, &c.	Sale of materials.	Money borrowed on Bond or other security.	Other receipts.	Total receipts in the year.	Balance against at the close of the year.	Total	Name of Harbour, Dock, Pier, Quay, or Wharf.
£	£	£	£	£	£	£	
-	-	-	-	163	-	163	Annalong.
7	6	-	-	506	-	506	Ardglass.
-	-	-	-	261		302	Arklow.
-	-	-	26	115	-	141	Balbriggan.
46	-	-	567	1,606	-	2,371	Ballina.
-	-	-	-	16	-	81	Ballynass.
-	-	-	-	216	-	303	Baltimore and Skibbereen.
25,265	-	5,700	3,166	132,765	-	216,878	Belfast Harbour and Docks.
-	-	-	-	6	-	19	Bruckless Pier.
-	-	-	143	2,413	-	2,414	Carlingford Lough.
233	-	-	12	2,247	-	2,466	Carrickfergus.
-	-	-	-	122	-	475	Clare Castle.
131	26	-	78	3,269	663	3,932	Coleraine.
113	-	-	5,097	44,600	-	52,915	Cork
101	-	34	-	179	-	302	Courtown.
-	-	-	-	258	-	473	Dingle.
16	5	-	-	315	-	615	Donaghadee.
33	4	-	80	4,816	-	8,167	Drogheda.
2,080	2,934	-	671	61,764	-	68,609	Dublin.
2,236	-	-	4	16,995	-	16,995	Do. Custom House Docks.
126	-	-	24	7,282	-	7,282	Dundalk.
-	-	-	-	1	-	7	Dunfanaghy.
-	-	-	1	309	17	369	Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.
46	-	-	-	515	-	515	Dunmore East, Harbour, Pier, and Dock.
-	16	-	-	97	71	176	Foynes.
122	-	-	-	4,310	-	4,334	Galway.
283	3	-	-	860	-	860	Howth.
-	-	-	-	21	63	84	Killadysert Pier.
-	-	-	-	21	-	31	Killala Quay and Harbour.
-	-	-	406	604	-	708	Kilrush Pier and Harbour.
401	-	-	138	6,360	-	9,380	Kingstown.
12	-	-	-	407	-	457	Kinsale.
4,716	-	-	767	8,794	-	6,794	Larne.
765	4	-	126	12,197	-	12,197	Limerick
412	264	65,400	2,166	86,760	7,646	94,624	Londonderry.
-	-	-	-	23	-	23	Mountcharles Pier.
-	-	-	-	542	797	1,336	New Ross.
-	-	-	-	-	58	58	Querrin.
-	21	-	51	168	-	685	Skerries.
362	13	7,600	796	16,414	-	15,790	Sligo.
-	-	-	-	2,210	-	2,307	Tralee and Fenit.
110	30	-	2,961	13,027	613	13,640	Waterford, including Arthurstown, Ballybrack, and Duncannon.
-	-	-	19	1,916	-	2,706	Westport.
1,318	8	-	485	8,372	-	6,692	Wexford.
-	-	-	-	578	76	754	Wicklow.
-	-	-	-	620	-	826	Youghal.
38,952	3,355	78,934	17,823	445,134	10,008	565,615	Total.

Authority to pay that amount in respect of their loans, of taxation by Harbour Authorities on page 11 the receipts have been calculated proportionately for a year.

VIII.—*continued.*

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VIII. (*continued*).—SUMMARY of expenditure of Harbour and Pier Authorities, for the latest

Name of Harbour, Dock, Pier, Quay, or Wharf.	Balance against at the commencement of the year	Expenditure.							
		Salaries.	Wages.	New works and improvements.	Repairs and maintenance of works.	Lighthouses and floating lights.	Buoys, Beacons, Anchors, Cranes, &c.	Lighting Harbours, Docks, Piers, or Wharfs.	Rents, rates, taxes, and insurances
	£	£	£	£	£	£	£	£	£
Annalong,	–	12	–	–	2	–	–	–	–
Ardglass,	–	150	–	–	356	–	–	–	–
Arklow,	–	73	283	–	111	–	–	–	–
Balbriggan,	–	49	50	–	14	–	–	11	–
Ballina,	–	50	–	675	233	–	–	–	–
Ballynass,	–	–	–	–	9	–	–	–	–
Baltimore and Skibbereen,	–	117	1	–	–	5	–	–	4
Belfast Harbour and Docks,	–	7,250	–	43,644	24,105	543	–	1,444	5,725
Bruckless Pier,	–	–	–	–	4	–	–	–	–
Carlingford Lough,	–	230	353	–	175	–	254	–	26
Carrickfergus,	–	65	161	–	157	–	–	89	31
Clare Castle,	–	94	5	–	19	–	–	11	–
Coleraine,	462	151	133	32	117	–	–	76	–
Cork,	–	3,381	4,476	1,220	5,603	–	1,345	935	1,267
Courtown,	–	–	145	–	32	–	29	1	2
Dingle,	–	76	6	–	20	10	–	–	9
Donaghadee,	–	45	–	–	270	–	–	–	–
Drogheda,	–	391	840	1,572	1,421	–	–	226	61
Dublin,	–	8,436	4,769	7,083	10,929	1,576	133	–	1,182
Do. Custom House Docks,	–	3,329	5,749	–	1,916	–	–	360	2,464
Dundalk,	–	521	1,932	113	257	–	580	81	216
Dunfanaghy,	–	–	–	–	1	–	–	–	–
Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.	–	92	44	–	–	–	66	–	1
Dunmore East, Harbour, Pier, and Dock,	–	130	–	–	365	–	–	–	–
Foynes,	–	42	–	31	7	–	–	–	6
Galway,	–	343	459	–	131	–	–	60	41
Howth,	–	195	–	–	655	–	–	–	10
Killadysert Pier,	16	9	–	–	59	–	–	–	–
Killala Quay and Harbour,	–	6	1	–	–	–	–	–	–
Kilrush Pier and Harbour,	–	58	–	–	–	–	1	5	–
Kingstown,	–	480	–	393	8,364	–	–	203	–
Kinsale,	–	96	67	–	27	–	–	16	16
Larne,	–	1,056	1,409	–	3,070	–	–	40	258
Limerick,	139	1,195	781	1,293	1,429	–	1,161	951	283
Londonderry,	–	1,281	9,484	1,291	8,701	–	190	1,117	355
Mountcharles Pier,	–	6	–	–	–	–	–	–	–
New Ross,	549	125	179	–	–	–	–	–	4
Querrin,	49	12	–	–	–	–	–	–	–
Skerries,	–	52	44	–	10	–	–	–	10
Sligo,	–	565	628	8,421	626	69	20	149	100
Tralee and Fenit,	–	186	499	15	420	–	152	31	83
Waterford, including Arthurstown, Ballybrack, and Duncannon.	991	1,166	3,651	–	3,111	331	270	190	94
Westport,	–	189	312	165	622	–	51	–	62
Wexford,	–	407	1,388	386	1,709	–	220	183	131
Wicklow,	–	91	427	–	–	54	–	–	–
Youghal,	–	30	70	45	64	–	–	160	9
Total,	2,423	32,236	32,484	66,556	70,589	2,574	4,454	5,909	12,470

*See page 32, where portion

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period of twelve months for which the accounts were made up preceding 31st December, 1893.

Expenditure.							Balance in favour at the close of the year.	Total.	Name of Harbour, Dock, Pier, Quay, or Wharf.
Payments in respect of borrowed money, including interest in some cases.	Interest, Annuities and payments to Sinking Fund.	Law expenses.	Repayments through Treasury to Imperial taxes.	Repayments to Grand Jury cess or other local tax.	Other payments.	Total expenditure.			
£	£	£	£	£	£	£	£	£	
–	–	–	–	–	–	14	149	163	Annalong.
–	–	–	–	–	–	506	–	506	Ardglass.
–	–	10	–	–	2	475	23	902	Arklow.
–	–	–	–	–	10	134	7	141	Balbriggan.
220	–	–	–	–	719	2,097	274	2,371	Ballina.
–	–	–	–	–	–	6	75	81	Ballyness.
139	–	–	–	–	10	278	27	303	Baltimore and Skibbereen.
2,931	44,917	–	–	–	19,533	150,092	69,786	219,878	Belfast Harbour and Docks.
–	–	–	–	–	–	4	15	19	Bruckless Pier.
–	700	–	–	–	575	2,316	98	2,414	Carlingford Lough.
*1,231	*421	–	–	–	53	2,208	258	2,466	Carrickfergus.
–	–	–	–	–	–	66	376	475	Clare Castle.
1,660	824	157	–	–	300	3,400	–	3,932	Coleraine.
–	12,026	400	–	–	7,178	38,134	14,781	52,615	Cork.
48	–	–	–	–	11	268	34	302	Courtown.
–	–	–	–	–	24	145	325	473	Dingle.
–	–	–	–	–	–	315	–	315	Donaghadee.
–	951	9	–	–	1,366	6,637	1,330	8,167	Drogheda.
–	27,831	727	–	–	3,174	65,906	2,703	68,606	Dublin.
–	–	41	–	–	1,158	14,932	2,056	16,995	Do. Custom House Docks.
–	1,188	–	–	–	806	5,894	1,588	7,262	Dundalk.
–	–	–	–	–	–	1	6	7	Dunfanaghy.
118	–	–	–	–	86	369	–	369	Dungarvan, including Ballinacourty, Ballinagoul, and Helvick.
–	–	–	–	–	–	515	–	515	Dunmore East, Harbour, Pier, and Dock.
40	84	–	–	–	16	176	–	176	Foynes.
700	410	–	–	–	39	2,204	2,130	4,334	Galway.
–	–	–	–	–	–	860	–	860	Howth.
–	–	–	–	–	–	66	–	84	Killadysert Pier.
10	4	–	–	–	2	23	8	31	Killala Quay and Harbour.
–	–	–	–	–	35	99	606	706	Kilrush Pier and Harbour.
–	–	–	–	–	–	9,390	–	6,380	Kingstown.
120	–	–	–	–	10	825	82	407	Kinsale.
200	556	–	–	–	–	7,291	1,503	8,794	Larne.
–	3,723	35	–	–	899	11,440	618	12,157	Limerick.
74,105	6,126	263	–	–	2,711	94,624	–	94,624	Londonderry.
–	–	–	–	–	2	8	15	23	Mountcharles Pier.
–	135	17	–	–	33	490	–	1,336	New Ross.
–	–	–	–	–	–	12	–	58	Querrin.
–	–	6	–	–	–	122	553	685	Skerries.
782	1,511	–	–	–	2,000	15,052	731	15,790	Sligo.
213	–	–	–	–	627	2,225	82	2,307	Tralee and Fenit.
300	213	682	–	–	2,771	12,742	–	13,840	Waterford, including Arthurstown, Ballybrack, and Duncannon.
120	51	–	–	–	316	2,091	615	2,706	Westport.
–	222	14	–	–	1,497	6,127	565	6,652	Wexford.
–	–	–	–	30	152	754	–	754	Wicklow.
–	106	–	–	–	46	560	266	826	Youghal.
83,637	101,964	2,431	–	90	46,164	461,461	101,701	565,515	Total.

of these sums is accounted for.

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IX.—Summary of tolls and other income, with expenditure, in respect of inland Navigations

Name of Navigation.*	Balance in favour at the commencement of the financial year.	Receipts.				Balance against at the close of the financial year	Total.
		Grand Jury cess.	Tolls.	Other receipts.	Total receipts during the year.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lough Corrib, ...	–	313 0 0	31 0 0	–	344 0 0	5 0 0	350 0 0
Lower Bann, ...	504 9 0	2,100 0 0	25 0 0	3 0 0	2,128 0 0	367 0 0	2,999 0 0
Upper Bann, ...	73 0 0	800 0 0	143 0 0	61 0 0	1,010 0 0	–	1,083 0 0
Total, ...	577 0 0	3,213 0 0	205 0 0	64 0 0	3,482 0 0	373 0 0	4,432 0 0

X.—Summary of tolls and other receipts, with expenditure, in respect of inland Navigations maintained out latest period for which the accounts were made

Name of Navigation.	Balance in favour at the commencement of the financial year.	Receipts.					Balance against at the close of the financial year.	Total.
		Imperial taxes.	Grand Jury cess.	Tolls.	Other receipts.	Total receipts during the year.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lower Boyne, ...	–	296 0 0	–	127 0 0	–	423 0 0	–	423 0 0
Maigue (County Limerick),	–	19 0 0	–	10 0 0	–	29 0 0	–	29 0 0
Shannon, ...	–	–	–	1,831 0 0	3,319 0 0	5,150 0 0	1,661 0 0	6,811 0 0
Total, . .	–	315 0 0	–	1,968 0 0	3,319 0 0	5,602 0 0	1,661 0 0	7,260 0 0
Total of IX. and X.,	577 0 0	615 0 0	3,213 0 0	2,173 0 0	3,383 0 0	9,084 0 0	2,034 0 0	11,695 0 0

XI.—Summary of repayments of expenditure for Arterial drainage made to the Commissioners of Public c. 49, during the year ended

—	Total Expenditure by Board of Works chargeable on lands and Counties.	Portion charged on County cess.	Portion charged on lands improved.	Charge not classed.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Under 5 & 6 Vic., c. 89, and Acts amending same, .	1,041,958 0 0	152,181 0 0	889,777 0 0	–
Under 26 & 27 Vic., c. 88, ...	610,055 0 0	31,897 0 0	764,622 0 0	113,536 0 0
Under 29 & 30 Vic., c. 49, Maintenance works, . .	49,198 0 0	–	49,198 0 0	–
Total, ...	2,001,211 0 0	184,078 0 0	1,703,597 0 0	113,536 0 0

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maintained out of Grand Jury cess, for the year 1893, from returns by Navigation trustees.

Balance against at the commencement of the financial year.	Expenditure.			Balance in favour at the close of the financial year.	Total.	Name of Navigation
	Works.	Salaries and incidentals.	Total.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
4 0 0	194 0 0	152 0 0	346 0 0	–	350 0 0	Lough Corrib.
–	2,382 0 0	617 0 0	2,999 0 0	–	2,999 0 0	Lower Bann.
–	732 0 0	176 0 0	908 0 0	179 0 0	1,083 0 0	Upper Bann.
4 0 0	3,308 0 0	945 0 0	4,253 0 0	175 0 0	4,432 0 0	Total.

of the Imperial taxes, or by receipts from tolls, &c., for twelve months ended the 31st of March, 1893, the up previous to the 31st of December, 1893.

Balance against at the commencement of the financial year.	Expenditure.			Surplus payable to the Exchequer.	Balance in favour at the close of the financial year.	Total.	Name of Navigation.
	Works.	Salaries and incidentals.	Total.				
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
–	192 0 0	103 0 0	295 0 0	128 0 0	–	423 0 0	Lower Boyne.
–	8 0 0	19 0 0	19 0 0	10 0 0	–	29 0 0	Maigue (County Limerick)
2,844 0 0	2,895 0 0	1,132 0 0	3,967 0 0	–	–	6,811 0 0	Shannon.
2,844 0 0	6,030 0 0	1,251 0 0	4,281 0 0	138 0 0	–	7,263 0 0	Total.
2,848 0 0	6,330 0 0	2,196 0 0	8,534 0 0	138 0 0	170 0 0	11,695 0 0	Total of IX. and X.

Works, under 5 & 6 Vic., c. 89, and Acts amending same, and under 26 & 27 Vic., c. 88, and 29 & 30 Vic., the 31st of March, 1894.

Total repayments during year.	Portion of repayments made out of County cess during year.	Repayments made by proprietors of lands during year.	—
£ s. d.	£ s. d.	£ s. d.	
110 0 0	–	110 0 0	Under 5 & 6 Vic., c. 89, and Acts amending same.
33,596 0 0	1,944 0 0	33,652 0 0	Under 26 & 27 Vic., c. 88.
1,940 0 0	–	1,948 0 0	Under 29 & 30 Vic., c. 49, Maintenance works.
37,654 0 0	1,944 0 0	35,710 0 0	Total.

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XII.—Summary of returns of all sums received by Town Councils the financial year

(Note.—The towns in this table are those named in the Act 6 and 7 Vic., cap. 108, schedule A,

Part I.—Receipts

Cities and Municipal Towns, arranged in Provinces. (11)	Balance in favour at the commencement of the year.	Receipts. Borough rate.	Improvement rate.	Burial rate.	Other rates.	Presentments in lieu of Grand Jury cess.	From Parliamentary Grants.	From Grand Jury cess or other local tax	From markets, &c.	Dues.
	£	£	£	£	£	£	£	£	£	£
Leinster.										
Drogheda,	–	–	–	–	–	–	46	253	373	
Dublin,	–	–	117,124	–	57,360	42,934	8,312	8,261	8,564	1,837
Kilkenny,	–	–	–	–	–	–	76	–	1,303	–
Wexford,	679	600	1,284	–	1,965	–	104	40	113	–
Munster.										
Clonmel,	3,031	2,567	476	–	–	–	150	–	94	–
Cork,	–	950	34,632	–	4,433	10,133	2,622	–	7,184	669
Limerick,	–	–	13,685	–	–	4,163	885	–	450	–
Waterford,	–	–	–	–	3,600	–	130	800	143	2,329
Ulster.										
Belfast,	61,819	32,965	126,897	–	239	–	6,097	29	10,495	–
Londonderry,	1,864	–	15,474	–	–	–	741	–	2,317	4
Connaught.										
Sligo,	–	3,371	–	–	1,292	–	190	–	1,445	–
Total, 1693,	57,390	40,553	309,479	–	68,909	56,636	19,352	9,383	32,481	4,530
,, 1692,	7,489	15,860	277,626	–	89,771	53,537	26,122	8,079	29,646	4,914
Increase,	49,900	24,693	31,846	–	–	3,093	–	1,304	2,836	–
Decrease,	–	–	–	–	20,862	–	6,770	–	–	276

Part II.—Expenditure

Cities and Municipal Towns, arranged in Provinces.	Balance against the commencement of the year	Expenditure. Improvement of Town by building or demolition of houses, walls, &c.	Paving and repairs of streets.	Cleansing and watering streets.	Lighting, including lamps, pipes, &c.	Watching.	Water supply.	Constructing, repairing, or cleansing sewers or drains.
	£	£	£	£	£	£	£	£
Leinster.								
Drogheda,	286	316	671	679	929	360	130	1,543
Dublin,	52,407	7,174	39,560	43,346	20,817	–	48,917	12,903
Kilkenny,	2,918	669	277	336	276	62	63	16
Wexford,	–	254	479	196	606	–	606	236
Munster.								
Clonmel,	–	–	1,025	–	492	–	7,607	–
Cork,	2,851	7,707	6,504	3,710	5,114	–	11,160	6,253
Limerick,	6,420	–	5,165	6,936	1,736	1,084	10,762	325
Waterford,	2,743	746	1,237	961	1,247	–	1,636	260
Ulster.								
Belfast,	–	44,616	61,846	25,769	16,406	–	–	66,419
Londonderry,	–	–	7,828	1,606	4,822	–	1,179	987
Connaught.								
Sligo,	4,144	–	1,166	238	428	33	634	43
Total, 1693,	66,269	81,179	121,771	80,749	61,976	1,479	82,319	68,996
,, 1692,	82,270	40,467	97,579	66,928	71,749	15,765	56,296	75,337
Increase,	–	20,712	24,192	–	–	–	29,017	13,658
Decrease,	14,001	–	–	6,176	19,773	14,286	.	–

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under statute, charter, or other authority, and of the expenditure thereof, for
ended in 1893.

with the exception of Wexford which obtained its charter of incorporation in 1846).

during financial year.

Receipts.							Cities and Municipal Towns, arranged in Provinces, (11.)
Fees.	Rents and profits from land and houses	Money borrowed on security of Rates, or realized by the issue of Stock.	Other receipts.	Total receipts.	Balance against at the close of the year.	Total.	
£	£	£	£	£	£	£	Leinster.
–	4,498	1,290	542	5,914	510	7,824	Drogheda.
2,244	27,736	90,660	24,312	355,764	24,160	382,924	Dublin.
–	2,770	208	262	4,616	3,545	8,161	Kilkenny.
–	530	–	422	5,258	–	8,133	Wexford.
							Munster.
97	542	5,000	474	9,400	–	12,431	Clonmel.
–	3,367	7,553	14,542	86,005	–	86,005	Cork.
–	365	14,027	11,570	44,865	–	44,865	Limerick.
–	9,011	–	973	16,986	4,190	21,176	Waterford.
							Ulster.
862	5,193	126,850	20,967	327,594	6,553	385,766	Belfast.
–	94	7,200	3,998	39,628	–	31,692	Londonderry.
							Connaught.
–	417	2,900	907	10,422	5,020	15,442	Sligo.
6,203	51,563	295,596	78,569	900,652	44,375	1,002,419	Total, 1893
1,089	49,704	361,797	88,866	1,026,908	62,265	1,102,666	„ 1892.
2,114	1,659	–	–	–	–	–	Increase.
–	–	156,199	9,897	126,255	23,891	100,247	Decrease.

during financial year.

Expenditure.							Cities and Municipal Towns arranged in Provinces.
Other sanitary objects.	County charges payable from rates or from presentments in lieu of Grand Jury cess.	Payments in respect of borrowed money, including interest, &c.	Other expenses.	Total expenditure.	Balance in favour at the close of the year.	Total.	
£	£	£	£	£	£	£	Leinster.
276	–	674	9,398	7,536	–	7,824	Drogheda.
10,407	41,896	58,551	50,906	820,517	–	382,924	Dublin.
110	–	305	3,133	5,243	–	8,161	Kilkenny.
194	459	1,716	727	5,163	570	8,133	Wexford.
							Munster.
66	669	1,116	1,149	12,124	307	12,431	Clonmel.
5,978	9,971	4,465	24,984	82,846	809	86,005	Cork.
390	3,720	10,589	3,417	41,146	299	44,865	Limerick.
271	–	6,070	5,805	18,433	–	21,179	Waterford.
							Ulster.
15,060	7,366	59,854	86,046	385,766	–	385,766	Belfast.
119	–	5,970	6,385	28,999	2,993	31,652	Londonderry.
							Connaught.
59	587	9,030	5,241	11,298	–	15,442	Sligo.
32,967	64,758	155,380	187,189	928,775	5,377	1,002,419	Total, 1893
33,615	71,848	243,689	176,547	863,007	27,365	1,102,866	„ 1892.
–	–	–	13,642	–	–	–	Increase.
348	6,560	86,305	–	34,234	52,015	100,547	Decrease.

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XIII.—Commissioners under Special Acts. Summary of returns of sums received by Commissioners
Commissioners under 3 and 4 Vic., c. 108, section 16,

Part I.—Receipts

Towns and other Districts, arranged in Provinces (13 Towns and Townships)	Statutes under which Rates are levied.	Balance in favour at the commencement of the year.	Receipts. Improvement Rate.	Other Rate.	From Markets, Fairs, &c.
1.	2.	3	4	5	6.
LEINSTER.		£	£	£	£
Dublin City:					
Fitzwilliam-square (Commissioners),	53 Geo. III., c. 185.	No	return.	–	–
Merrion-square (Commissioners),	31 Geo. III., c. 45 (Ir.); and 40 Geo. III., c. 62 (Ir.) s. 12.	No	return.	–	–
Mountjoy-square (Commissioners),	42 Geo. III., c. 34.	No	return.	–	–
Rutland-square (Governors of Lying-in Hospital),	25 Geo. III., c. 43.	–	–	294	–
Dublin County:					
Blackrock Township (Commissioners),	26 & 27 Vic., c. 21.	15	3,266	2,849	–
Clontarf Ditto,	32 & 33 Vic., c. 85.	609	1,924	1,572	–
Dalkey Ditto,	30 & 31 Vic., c. 134.	253	2,803	–	–
Drumcondra, Glonliffe, and Glasnevin Township (Commissioners).	41 & 42 Vic., c. 157.	–	5,282	–	–
Kilmainham (New) Ditto,	31 & 32 Vic., c. 110.	–	1,591	–	–
Kingstown Ditto,	32 & 33 Vic., c. 133, and other Acts	85	15,235	1,654	9
Pembroke Ditto,	26 & 27 Vic., c. 76; and 40 & 41 Vic., c. 82.	–	22,657	–	–
Rathmines and Rathgar Township (Improvement Commissioners).	40 & 41 Vic., c. 82; 43 & 44 Vic., c. 106; and 43 & 44 Vic., c. 138.	8,354	25,216	–	–
Wicklow County and Dublin County:					
Bray Township (Commissioners),	29 & 30 Vic., c. 261, and 53 & 54 Vic., c. 161.	6,214	5,797	509	146
ULSTER.					
Belfast City and District, Water Commissioners,	47 & 48 Vic., c. 219; and 52 & 53 Vic., c. 109	57,677	–	44,467	–
Carrickfergus (Municipal Commissioners),	3 & 4 Vic., c. 108; and 6 & 7 Vic., c. 93.	622	–	–	67
Enniskillen (Commissioners of the Borough),	33 & 34 Vic., c. 143.	350	1,249	638	–
Newry (Commissioners),	34 & 35 Vic., c. 198.	4,476	4,282	1,807	1,610
CONNAUGHT.					
Galway Town (Improvement Commissioners),	16 & 17 Vic., c. 200.	–	711	2,054	1,265
Total,	1893	75,555	93,013	55,729	3,297
	1892	51,597	84,699	51,524	3,270
	Increase.	23,958	8,314	4,205	27
	Decrease,	–	–	–	–

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having powers of local taxation under special Acts, and in one case (Carrickfergus) by Municipal for the financial year ended in 1893.

during financial year.

Receipts.						Balance against at the close of the year.	Total.	Towns and other Districts, arranged in Provinces (13 Towns and Township).
From property in land and houses. 7	Borrowed on security of Rates, or obtained by issue of Stock. 8.	From Grand Jury Cess, or other local tax. 9.	From Parliamentary Grants. 10	Other receipts. 11.	Total receipts. 12.	13.	14.	15.
£	£	£	£	£	£	£	£	LEINSTER.
								Dublin City:
-	-	-	-	-	-	-	-	Fitzwilliam-square (Commissioners).
-	-	-	-	-	-	-	-	Merrion-square (Commissioners).
-	-	-	-	-	-	-	-	Mountjoy-square (Commissioners).
-	-	-	-	-	294	-	294	Rutland-square (Governors of Lying-in Hospital).
								Dublin County:
31	6,422	501	307	189	16,585	-	16,600	Blackrock Township (Commissioners).
-	1,600	-	137	90	6,223	-	6,032	Clontarf Ditto.
38	-	-	78	91	3,003	-	3,256	Dalkey Ditto.
-	500	80	239	74	6,175	-	6,175	Drumcondra, Clonliffe, and Glasnevin Township (Commissioners).
-	250	-	107	440	2,388	422	2,810	Kilmainham (New) Ditto.
92	5,291	100	646	348	23,378	-	23,460	Kingstown Ditto.
-	5,550	-	545	2,119	30,971	6,124	37,095	Pembroke Ditto.
166	20,194	-	676	2,568	48,850	-	57,204	Rathmines and Rathgar Township (Improvement Commissioners).
								Wicklow County and Dublin County:
74	10,000	-	154	286	16,955	-	20,179	Bray Township (Commissioners).
								ULSTER.
908	46,375	975		5,224	96,939	-	156,318	Belfast City and District, Water Commissioners.
983	-	-	10	954	1,424	-	2,046	Carrickfergus (Municipal Commissioners).
858	1,850	-	156	154	4,802	845	5,897	Enniskillen (Commissioners of the Borough).
196	-	-	261	564	6,920	-	13,896	Newry (Commissioners).
								CONNAUGHT.
38	900	-	149	488	5,673	428	8,103	Galway Town (Improvement Commissioners).
3,462	95,932	1,656	6,462	14,039	273,586	7,816	356,963	1893 } Total.
3,294	159,326	925	4,484	43,201	350,723	7,860	409,680	1892 } Total.
168	-	731	-	-	-	456	-	Increase.
-	60,994	-	1,022	29,168	77,134	-	52,717	Decrease.

[XIII. (*continued.*)

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XIII. (*continued.*)—COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of returns of expenditure by Municipal Commissioners under 3 and 4 Vic., c. 108

PART II.—Expenditure

TOWNS AND OTHER DISTRICTS, ARRANGED IN PROVINCES (13 Towns and Townships.)	Statutes under which Rates are levied	Balance against at the commencement of the year	EXPENDITURE. Improvement of Town by Building or demolition of Houses, Walls, Railings, &c.	Paving and repairs of streets.	Cleansing and watering streets.	Lighting, including lamps, lamp posts, &c.	Watching.
1.	2.	3.	4.	5.	6.	7.	8.
LEINSTER.		£	£	£	£	£	£
DUBLIN CITY:							
Fitzwilliam-square (Commrs.),	53 Geo. III., c. 165.	No	return.	-	-	-	-
Merrion-square (Commrs.),	31 Geo. III., c. 45 (Ir.); and 40 Geo. III., c. 62 (Ir.), s. 12.	No	return.	-	-	-	-
Mountjoy-square (Commrs.),	42 Geo. III., c. 34.	No	return.	-	-	-	-
Rutland-square (Governors of Lying-in-Hospital).	25 Geo. III., c. 43.	-	21	-	-	121	-
DUBLIN COUNTY:							
Blackrock Township (Commrs.),	26 & 27 Vic., c. 121.	-	1,555	1,602	604	600	-
Clontarf Ditto,	32 & 33 Vic., c. 85.	-	1,066	1,730	295	622	-
Dalkey Ditto,	30 & 31 Vic., c. 134.	-	224	359	60	44	-
Drumcondra, Clonliffe, and Glasnevin Township (Commrs.)	41 & 42 Vic., c. 157.	505	-	1,036	885	368	-
Kilmainham (New) Ditto,	31 & 32 Vic., c. 110.	274	-	744	-	207	-
Kingstown Ditto,	32 & 33 Vic., c. 133, and other Acts.	-	166	1,076	482	356	-
Pembroke Ditto,	26 & 27 Vic., c. 73 and 40 & 41 Vic. c. 82.	8,071	4,100	5,321	-	1,263	-
Rathmines and Rathgar Township (Improvement Commrs.)	40 & 41 Vic., c. 82, 43 & 44 Vic., c. 108; and 43 & 44 Vic., c. 138.	-	1,211	4,550	1,614	1,461	-
WICKLOW COUNTY AND DUBLIN COUNTY:							
Bray Township (Commissioners),	29 & 30 Vic., c. 261; and 53 & 54 Vic., c. 161.	-	11,111	440	402	405	-
ULSTER.							
Belfast City and District, Water Commissioners.	47 & 48 Vic., c. 219; and 52 & 53 Vic., c. 105.	-	-	-	-	-	-
Carrickfergus (Municipal Commissioners).	3 & 4 Vic., c. 108; and 6 & 7 Vic., c. 93.	-	-	-	75	142	-
Enniskillen (Commissioners of the Borough).	33 & 34 Vic., c. 143.	-	1,484	668	245	366	-
Newry (Commissioners),	34 & 35 Vic., c. 196.	-	4,232	1,626	486	628	-
CONNAUGHT.							
Galway Town (Improvement Commrs.)	13 & 17 Vic., c. 200.	610	-	1,541	-	519	101
Total,	1893	7,860	25,170	21,588	5,330	3,739	101
	1892	10,785	14,495	19,625	6,388	7,688	117
Increase,		-	10,675	1,963	-	-	-
Decrease,		3,426	-	-	58	1,078	16

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Commissioners having powers of local taxation under special Acts, and in one case (Carrickfergus) by section 16, for the financial year ended in 1893.

during financial year.

Expenditure.									
Expenditure under the Public Health (Ireland) Act, 1878.			Contributions to County expenditure.	Payments in respect of borrowed money.	Other expenses.	Total expenditure.	Balance in favour at the close of the year.	Total.	Towns and other districts arranged in Provinces. (13 Towns and Townships.):
Water supply.	Constructing, Repairing, or Cleansing Sewers or Drains	Other sanitary objects.							
9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
£	£	£	£	£	£	£	£	£	LEINSTER.
									Dublin City:
–	–	–	–	–	–	–	–	–	Fitzwilliam-square (Commissioners).
–	–	–	–	–	–	–	–	–	Merrion-square (Commissioners).
–	–	–	–	–	–	–	–	–	Mountjoy-square (Commissioners).
–	–	–	–	–	152	204	–	204	Rutland-square (Governors of Lying-in Hospital).
									Dublin County:
608	4,243	563	1,028	2,231	2,331	10,475	125	16,600	Blackrock Township (Commissioners).
555	81	60	549	750	579	5,887	145	6,032	Clontarf Ditto.
352	59	30	282	1,120	511	3,049	207	3,256	Dalkey Ditto.
461	203	213	475	1,743	374	5,630	40	6,175	Drumcondra, Clonliffe, and Glasnevin Township (Commissioners).
525	121	57	220	274	388	2,536		2,810	Kilmainham (New) Ditto.
2,565	978	1,560	2,981	4,905	5,945	23,016	443	23,460	Kingstown Ditto.
4,591	4,054	442	2,364	5,249	3,040	01,024	–	37,005	Pembroke Ditto.
7,026	2,550	1,908	2,418	10,271	11,403	44,010	12,594	57,204	Rathmines and Rathgar Township (Improvement Commissioners).
									Wicklow County and Dublin County:
550	60	301	650	3,168	1,504	16,010	1,560	20,170	Bray Township (Commissioners).
									ULSTER.
88,490	–	–	–	67,074	1,201	166,705	19,561	156,010	Belfast City and District, Water Commissioners.
21	–	45	–	1,806	265	1,854	192	2,040	Carrickfergus (Municipal Commissioners).
00	1,047	50	655	742	804	6,007	–	5,997	Enniskillen (Commissioners of the Borough).
269	170	56	1,010	2,347	2,157	13,010	377	13,390	Newry (Commissioners).
									CONNAUGHT.
1,108	118	80	–	1,511	622	5,508	–	5,108	Galway Town (Improvement Commrs.)
87,285	14,338	5,385	13,230	102,770	32,407	314,370	35,233	356,003	1893 } Total.
76,145	6,082	6,063	6,523	151,716	01,214	623,330	75,555	409,080	1892 }
11,002	10,751	1,732	3,707	–	1,100	–	–	–	Increase.
–	–	–	–	48,937	–	8,900	40,022	52,717	Decrease.

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XIV.—Town Commissioners under Act of 1854. Summary of Returns of Receipts and Expenditure of financial year

Towns, arranged in Counties and Provinces. (56.)	Balance in favour at the commencement of the year.	Receipts. Rates for general purposes.	Burial Rates.	Other Rates.	From markets fairs, &c.	From Property in Landand Houses.	Borrowed on security of Rates	From Grand Jury Cess or other local tax	From Parliamentary Grants	Other Receipts.	Total Receipts.	Balance against at close of the year.	Total.	Balance against at commencement of the year.
Leinster.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Carlow:														
Bagenalstown,	26	70	–	–	–	–	–	–	–	16	96	–	112	
Carlow,	89	989	–	–	446	50	800	37	103	144	2,669	15	2,673	–
Dublin:														
Balbriggan,	54	37	–	–	–	17	–	–	–	15	69	–	123	.
Kilbiney and Ballybrack,	–	1,632	–	–	–	53	2,030	–	77	197	3,889	–	3,889	90
Kildare:														
Athy,	–	111	–	–	76	8	–	25	–	57	277	34	311	91
Naas,	12	154	–	–	110	77	–	–	–	46	387	–	699	–
Newbridge,	182	53	–	–	49	17	–	–	–	44	163	–	345	–
Kilkenny:														
Callan,	46	–	–	–	93	48	–	–	–	18	159	–	205	–
King's:														
Parsonstown,	208	353	–	–	–	2	–	–	12	173	540	–	748	–
Tullamore,	121	132	–	–	–	10	–	–	–	34	166	–	287	–
Longford:														
Granard,	12	163	–	–	–	–	–	–	–	35	218	–	230	
Longford,	–	316	–	–	–	–	–	–	–	69	385	–	385	76
Louth:														
Ardee,	133	109	–	–	–	74	–	–	–	11	194	–	327	–
Dundalk,	1,266	8,178	–	2,142	–	401	4,000	–	230	1,222	11,163	–	12,429	–
Meath:														
Kells,	5	–	–	–	–	960	–	177	7	54	1,198	–	1,203	–
Navan,	–	524	–	–	–	22	–	–	7	67	620	70	690	80
Trim,	20	–	–	–	20	562	–	–	7	20	616	215	853	–
Queen's:														
Maryborough,	26	174	–	–	–	14	–	–	–	55	243	–	269	–
Mountmellick,	156	72	–	–	–	–	–	–	–	20	92	–	248	–
Westmeath:														
Athlone (pt. in Roscommon)	309	390	–	–	170	7	1,000	–	23	112	1,702	–	2,011	–
Mullingar,	174	286	–	–	–	71	–	43	–	57	457	–	631	–
Wexford:														
Enniscorthy,	62	292	–	–	–	–	–	35	20	163	470	–	532	–
Gorey,	21	111	–	–	–	–	–	165	–	82	318	–	339	–
New Ross (pt. in Kilkenny)	16	300	–	–	–	416	–	165	17	109	1,037	–	1,053	–
Wicklow:														
Arklow,	62	142	–	124	–	–	–	–	–	32	298	–	360	–
Total in Leinster (25),	2,907	6,488	–	2,266	973	2,799	7,830	657	505	2,852	27,319	334	30,619	217
Munster.														
Clare:														
Ennis,	326	380	–	847	–	–	350	–	8	698	2,586	–	2,909	–
Kilrush,	76	94	–	–	–	–	60	–	6	45	195	97	368	–
Cork:														
Clonakilty,	–	–	–	–	265	7	–	–	7	99	378	79	457	66
Fermoy,	373	1,507	–	71	–	1	800	101	55	715	3,248	–	3,621	–
Kinsale,	288	269	–	60	20	209	–	12	7	62	609	–	897	–
Mallow,	136	211	–	–	–	–	–	20	–	34	265	–	401	–
Midleton,	26	106	–	–	–	–	–	–	–	22	128	–	154	–
Queenstown,	171	749	–	2,797	90	12	500	–	130	175	4,453	–	4,624	–
Skibbereen,	480	3	–	–	385	26	–	–	–	52	666	–	1,146	–
Kerry:														
Killarney,	–	1,587	–	–	120	–	–	–	23	577	2,319	–	2,319	64
Listowel,	118	355	–	–	–	–	500	–	–	18	873	–	991	–
Tralee,	–	1,497	–	1,248	27	22	–	–	157	2,620	5,571	758	6,609	937
Limerick:														
Rathkeale,	–	107	–	–	–	–	–	–	–	14	121	25	146	4
Tipperary:														
Carrick-on-Suir,	–	372	–	–	6	12	–	–	6	119	511	58	569	72
Cashel,	90	–	–	–	6	1,466	–	27	8	91	1,595	–	1,685	–
Nenagh,	111	517	–	–	–	25	290	–	–	49	881	–	992	–
Templemore,	–	161	–	–	–	9	–	–	4	47	221	–	221	6
Thurles,	66	799	–	–	–	–	–	–	52	83	934	–	1,000	–
Tipperary,	207	270	–	–	–	–	–	–	–	159	429	–	636	–
Waterford:														
Dungarvan,	–	492	–	231	123	9	2,000	50	60	186	3,148	97	3,245	284
Lismore,	60	70	–	–	–	–	–	–	–	54	124	–	184	–
Total in Munster (21),	2,628	3,546	–	5,224	1,245	1,795	4,790	310	528	8,214	23,552	1,094	33,174	1,453

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Town Commissioners under Towns Improvement (Ireland) Act, 1854 (17 and 18 Vic., c. 103) for the ended in 1893.

Expenditure.														Towns, arranged in Counties and Provinces. (36.)
Improvement of Town by Building, demolition of Houses and Walls, or general repairs.	Paving and Repairs of Streets.	Lighting, including pipes, lamps, &c.	Cleansing and Watering Streets.	Watching.	Water supply.	Constructing, Repairing, or Cleansing Sewers or Drains.	Other Sanitary objects.	Contributions to County Expenditure.	Payments in respect of borrowed money.	Salaries, Rent, Taxes, and other Expenditure.	Total Expenditure.	Balance in favour at close of the year.	Total.	
£	£	£	£	£	£	£	£	£	£	£	£	£	£	**Leinster.**
														Carlow:
–	–	60	–	–	–	–	–	–	–	42	102	10	112	Bagenalstown.
637	542	182	41	–	92	–	70	223	230	656	2,673	–	2,673	Carlow.
														Dublin:
–	–	32	–	–	–	–	–	–	19	13	64	59	123	Balbriggan.
501	477	136	–	–	991	–	90	914	403	311	3,162	677	3,889	Killiney and Ballybrack.
														Kildare:
	24	43	50	–	–	–	–	–	–	154	280	–	311	Athy.
–	–	60	–	–	–	–	–	–	–	284	344	66	390	Naas.
–	–	18	–	–	–	–	–	–	–	124	142	203	345	Newbridge.
														Kilkenny:
–	6	33	–	–	–	–	–	–	39	86	164	41	205	Callan.
														King's
–	6	114	45	–	76	10	30	–	38	149	467	281	748	Parsonstown.
–	–	92	15	–	–	–	–	–	–	96	200	87	287	Tullamore.
														Longford:
–	–	61	–	–	–	–	–	–	7	62	100	130	230	Granard.
–	9	135	–	–	–	–	–	–	–	91	235	74	386	Longford.
														Louth:
–	10	56	13	–	–	–	–	–	–	95	174	153	327	Ardee.
533	1,485	792	524	–	284	3,032	40	686	2,488	1,226	11,092	1,337	12,429	Dundalk.
														Meath:
12	240	63	61	–	47	–	15	–	90	581	1,109	94	1,203	Kells.
–	–	121	138	–	22	4	38	–	154	133	616	–	690	Navan.
–	20	150	58	–	21	–	15	–	239	350	853	–	853	Trim.
														Queen's:
–	..	91	6	–	–	–	–	–	41	119	256	7	266	Maryborough.
–	10	89	–	–	–	–	–	–	–	76	178	70	248	Mountmellick.
														Westmeath:
–	186	246	64	–	254	59	45	–	96	610	1,730	281	2,011	Athlone (pt. in Roscommon)
36	85	113	–	–	–	–	–	–	106	155	489	142	631	Mullingar.
														Wexford:
–	–	140	98	–	81	52	48	–	–	54	473	59	532	Enniscorthy.
–	120	122	–	–	–	–	–	–	–	96	335	4	339	Gorey.
11	160	138	189	–	92	10	62	–	120	216	997	56	1,053	New Ross (pt. in Kilkenny).
														Wicklow.
–	–	56	–	–	–	–	–	–	124	108	288	42	330	Arklow.
1,784	3,380	3,113	1,293	–	1,959	6,167	453	1,125	4,193	6,083	26,540	3,862	30,619	Total in Leinster (25).
														Munster.
														Clare:
–	–	266	480	–	316	38	107	–	1,368	172	2,747	162	2,909	Ennis.
–	–	29	67	–	16	14	4	–	–	208	338	–	368	Kilrush.
														Cork:
–	–	19	–	–	112	–	19	–	64	177	391	–	457	Clonakilty.
–	570	143	166	128	234	146	20	454	1,384	360	3,575	46	3,621	Fermoy.
66	–	126	70	–	5	–	13	–	168	186	630	267	897	Kinsale.
–	–	121	36	44	–	–	–	–	11	63	277	124	401	Mallow.
–	26	64	–	–	–	–	–	–	–	36	126	28	154	Midleton.
–	620	450	102	30	1,468	120	151	–	1,151	306	4,290	334	4,624	Queenstown.
62	–	166	–	55	–	–	–	–	–	421	674	472	1,146	Skibbereen.
														Kerry:
–	–	108	205	–	246	77	63	–	1,066	467	2,232	23	2,319	Killarney.
–	–	32	2	–	650	–	20	–	148	96	950	41	991	Listowel.
–	315	571	23	–	105	–	159	726	1,530	2,248	5,682	–	6,606	Tralee.
														Limerick
–	–	80	–	–	–	–	–	–	–	62	142	–	146	Rathkeale.
														Tipperary:
–	–	85	131	–	9	–	36	–	34	202	497	–	569	Carrick-on-Suir.
6	–	150	25	–	–	208	16	–	161	1,052	1,635	50	1,685	Cashel.
345	134	199	–	–	–	–	–	–	120	179	977	15	992	Nenagh.
–	6	26	–	–	67	8	17	–	11	63	168	47	221	Templemore.
–	466	105	106	–	14	–	10	–	99	68	867	136	1,000	Thurles.
–	10	103	30	–	–	–	–	–	–	336	476	157	636	Tipperary.
														Waterford:
636	338	100	–	–	1,216	–	–	–	284	435	2,961	–	3,245	Dungarvan.
–	–	62	28	–	–	–	–	–	–	21	101	83	184	Lismore.
1,058	2,167	2,967	1,509	266	4,428	611	635	1,179	7,616	7,316	29,789	1,962	33,174	Total in Munster (21).

XIV. (*continued*).

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XIV. (*continued*).—SUMMARY of Returns of Receipts and Expenditure of Town Commissioners under

Towns, arranged in Counties and Provinces. (86.)	Balance in favour at the commencement of the year.	Receipts. Rates for general purposes.	Rural rates.	Other rates.	From markets, fairs, &c.	From Property in land and houses.	Borrowed on security of Rates.	From Grand Jury Cess, or other local tax.	From Parliamentary Grants.	Other receipts.	Total receipts.	Balance against at close of the year.	Total.	Balance against at commencement of the year.
Ulster.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Antrim:														
Antrim,	14	48	-	-	-	-	-	-	-	61	79	-	93	-
Ballymena,	-	3,116	12	1,119	-	5	1,878	-	24	331	6,685	999	7,684	1,616
Ballymoney,	-	653	-	-	-	81	-	-	2	91	777	-	777	1
Larne,	366	841	-	-	-	-	-	-	-	31	872	-	1,205	-
Lisburn,	-	1,244	-	90	11	5	-	485	16	602	2,153	195	2,348	50
Portrush,	-	168	-	-	-	-	-	-	-	10	178	-	178	-
Armagh:														
Keady,	36	52	-	-	40	16	-	-	-	26	136	-	169	-
Lurgan,	242	3,893	-	29	226	96	16,000	-	27	286	20,757	-	20,999	-
Portadown,	682	983	-	-	590	251	-	1,539	16	226	6,404	-	6,786	-
Tandragee,	27	84	-	-	-	-	-	-	2	5	91	-	118	-
Cavan:														
Balturbet,	148	-	-	-	162	145	-	-	-	22	529	-	477	-
Cavan,	-	256	-	-	-	99	-	-	-	68	426	241	664	170
Cootehill,	17	126	-	-	-	2	-	-	2	14	144	-	161	-
Donegal:														
Ballyshannon,	45	119	-	-	-	-	-	-	-	61	150	-	195	-
Letterkenny,	-	606	-	-	-	-	-	-	1	36	643	-	343	42
Down:														
Banbridge,	-	494	-	-	546	60	-	47	30	38	1,212	-	1,212	69
Bangor,	395	1,638	-	63	-	-	1,450	262	23	962	4,398	810	5,603	-
Downpatrick,	52	61	-	-	-	-	-	-	-	11	72	-	124	-
Dromore,	41	169	-	-	202	39	-	34	16	139	596	-	637	-
Gilford,	5	25	-	-	-	-	-	-	-	15	40	-	45	-
Holywood,	595	657	-	614	-	57	-	-	16	166	1,377	-	1,972	-
Newtownards,	-	544	-	-	436	-	500	142	33	108	1,763	341	2,104	5
Warrenpoint,	151	221	-	324	11	66	-	-	6	77	707	-	858	-
Londonderry:														
Coleraine,	255	2,436	-	-	540	639	-	-	20	1,157	4,794	-	5,049	-
Limavady,	48	117	-	-	-	-	-	-	-	23	140	-	188	-
Monaghan:														
Ballybay,	26	121	-	-	10	1	-	-	-	29	161	-	187	-
Carrickmacross,	28	65	-	-	-	-	-	-	-	20	85	-	114	-
Castleblayney,	46	58	-	-	-	-	-	-	-	32	90	-	136	-
Clones,	357	152	-	-	239	112	-	-	5	40	548	-	905	-
Tyrone:														
Aughnacloy,	26	37	-	-	-	1	-	-	-	9	47	-	76	-
Cookstown,	27	162	-	-	-	-	-	-	-	55	267	-	264	-
Strabane,	176	174	-	-	515	144	-	-	-	1,100	1,933	-	2,109	-
Total in Ulster (32),	3,470	18,742	12	2,439	6,525	1,778	19,828	2,309	632	5,461	54,721	2,566	60,777	1,952
Connaught.														
Galway:														
Ballinasloe,	4	239	15	-	-	-	-	-	5	391	651	-	655	-
Loughrea,	78	56	-	-	-	-	-	54	-	26	136	-	214	-
Tuam,	-	-	-	-	550	9	-	10	-	21	590	114	704	90
Mayo:														
Ballina,	89	299	-	-	-	10	-	-	-	36	342	-	381	-
Castlebar,	66	127	-	-	-	-	-	-	-	36	165	-	201	-
Westport,	36	126	-	-	-	-	-	-	-	87	216	-	249	-
Roscommon:														
Boyle,	19	137	-	-	-	-	-	-	-	32	169	-	186	-
Roscommon,	-	126	-	-	39	17	-	-	-	20	202	48	250	43
Total in Connaught (8),	212	1,110	15	-	589	36	-	64	6	648	2,466	162	2,842	133
Total in Ireland (86), 1832,	3,177	36,856	27	2,923	6,393	6,406	32,448	6,220	1669	15,175	114,059	4,176	127,412	3,725
1892,	12,091	38,384	438	6,022	6,501	6,404	11,590	3,093	1784	12,165	86,531	6,725	102,147	4,240
Increase,	-	472	-	3,907	-	-	20,856	127	-	6,010	27,728	451	25,265	-
Decrease,	2,914	-	411	-	169	1	-	-	65	-	-	-	-	515

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Towns Improvement (Ireland) Act, 1854 (17 & 18 Vic., c. 103), for the financial year ended in 1893.

Expenditure.														
Improvement of Towns by Building, demolition of Houses and Walls, or general repairs.	Paving and repairs of streets.	Lighting, including pipes, lamps, &c.	Cleansing and watering streets.	Watching.	Water supply.	Constructing, repairing or cleansing sewers or drains.	Other sanitary objects.	Contributions to county expenditure.	Payments in respect of borrowed money.	Salaries, Rent, Taxes, and other expenditure.	Total Expenditure	Balance in favour at close of the year	Total.	Towns, arranged in Counties and Provinces. (86.)
£	£	£	£	£	£	£	£	£	£	£	£	£	£	Ulster
														Antrim:
–	–	51	–	–	–	–	–	–	–	42	93	–	93	Antrim.
50	996	534	164	–	664	180	109	805	2,111	396	6,009	–	7,684	Ballymena.
.	13	105	48	–	421	35	5	–	13	131	771	5	777	Ballymoney.
–	–	152	128	–	14	5	45	–	–	141	485	720	1,205	Larne.
–	742	355	180	–	44	20	83	–	239	643	2,298	–	2,348	Lisburn.
	–	10	15	–	6	–	–	–	–	49	80	98	178	Portrush.
														Armagh:
–	3	51	25	–	–	–	–	–	–	82	161	8	169	Keady.
–	964	414	250	–	14,356	133	126	816	948	1,112	19,114	1,885	20,999	Lurgan.
–	1,238	263	452	–	152	70	30	–	336	990	3,531	255	3,786	Portadown.
–	–	34	16	–	10	8	5	–	–	17	90	28	118	Tandragee.
														Cavan:
49	–	30	54	–	–	2	–	–	–	190	325	152	477	Belturbet.
–	–	89	79	–	–	–	–	–	112	214	494	–	664	Cavan.
–	–	22	4	–	13	–	10	–	–	58	107	54	161	Cootehill.
														Donegal:
–	8	95	28	–	–	–	–	–	–	50	179	16	195	Ballyshannon.
–	–	80	2	–	25	–	11	–	109	34	261	40	343	Letterkenny.
														Down:
–	7	118	39	–	32	8	60	–	288	582	1,129	14	1,212	Banbridge.
546	494	904	13	–	1,010	243	48	–	1,971	874	5,608	–	5,603	Bangor.
–	–	10	–	–	–	–	–	–	–	104	114	10	124	Downpatrick.
–	44	83	12	–	9	–	20	–	202	167	537	100	637	Dromore.
–	–	21	–	–	–	–	–	–	–	18	39	6	45	Gilford.
–	–	222	18	–	70	112	50	–	604	226	1,302	670	1,972	Holywood.
–	287	816	44	–	50	–	85	–	918	399	2,099	–	2,104	Newtownards.
60	–	93	–	–	438	–	11	–	112	125	779	79	858	Warrenpoint.
														Londonderry:
–	–	307	209	–	236	223	40	–	1,106	2,141	4,262	787	5,049	Coleraine.
–	–	67	79	–	–	–	–	–	–	25	171	17	188	Limavady.
														Monaghan:
–	2	42	6	–	–	–	–	–	43	61	154	33	187	Ballybay.
–	–	80	–	–	–	–	–	–	–	31	111	3	114	Carrickmacross.
–	–	31	34	–	–	–	–	–	–	27	92	44	136	Castleblayney.
43	–	87	48	–	–	50	10	–	107	375	719	186	905	Clones.
														Tyrone:
–	–	19	10	–	–	–	–	–	–	21	50	23	73	Aughnacloy.
–	–	114	8	–	–	–	–	–	–	74	196	68	264	Cookstown.
99	–	178	11	–	–	–	–	–	453	612	1,353	756	2,109	Strabane.
816	4,790	4,947	1,976	–	17,551	1,086	748	1,681	9,656	9,511	52,768	6,057	60,777	Total in Ulster (32).
														Connaught.
														Galway:
	2	129	93	–	49	–	30	–	199	123	625	30	655	Ballinasloe.
–	82	26	29	–	–	–	–	–	–	67	200	14	214	Loughrea.
117	85	62	82	–	–	–	–	–	–	318	614	–	704	Tuam.
														Mayo:
–	–	139	87	–	–	–	–	–	68	78	372	9	381	Ballina.
–	–	77	44	–	–	–	–	–	–	74	195	6	201	Castlebar.
4	–	58	101	–	–	–	–	–	–	81	244	25	249	Westport.
														Roscommon:
–	4	76	–	–	–	–	–	–	–	105	185	6	188	Boyle.
–	13	54	7	–	–	–	–	–	87	46	207	–	250	Roscommon.
121	136	621	439	–	49	–	30	–	354	872	2,622	87	2,842	Total in Connaught (8).
3,779	10,499	11,648	5,207	266	23,987	4,864	1,866	3,985	21,618	23,782	111,699	11,988	127,412	1893. Total in Ireland (86).
5,786	9,832	9,814	4,475	452	10,280	1,440	1,631	4,047	18,456	22,988	88,730	9,177	102,147	1892.
–	1,167	1,834	732	–	13,707	3,424	235	–	3,331	794	22,969	2,811	25,265	Increase.
2,007	–	–	–	186	–	–	–	62	–	–	–	–	–	Decrease.

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XV.—Lighting and Cleansing Commissioners. Summary of Receipts and Expenditure of Lighting

Towns, arranged in Counties and Provinces (8)	Balance in favour at the commencement of the year.	Receipts. Rates under 9 Geo. IV., c. 82.	Burial rates.	Other rates.	From markets, fairs, &c.	Borrowed on security of rates.	From Grand Jurymen, or other local tax.	Parliamentary Grant.	From property in land and houses.	Other receipts.	Total receipts during the year.	Balance against at the close of the year.	Total.
Leinster.	£	£	£	£	£	£	£	£	£	£	£	£	£
Wicklow:													
Wicklow, . .	581	–	–	505	20	–	–	12	1,100	61	1,698	–	2,279
Munster.													
Cork:													
Bandon, . . .	109	205	–	–	–	–	–	–	–	451	656	–	765
Youghal, . . .	–	227	–	335	–	–	160	12	549	236	1,519	991	2,510
Tipperary:													
Fethard, . .	33	–	–	–	45	40	–	–	89	12	186	–	219
Ulster.													
Armagh:													
Armagh, . .	368	1,792	–	–	0	–	–	10	–	215	2,032	–	2,420
Monaghan:													
Monaghan, . .	–	224	–	–	–	–	–	2	3	274	503	–	503
Tyrone:													
Dungannon, . .	92	210	–	–	–	–	–	–	–	78	288	–	380
Omagh, . . .	34	237	–	–	–	–	–	–	–	127	364	–	398
Total, 1898,	1,237	2,895	–	840	71	40	160	45	1,741	1,454	7,246	991	9,474
Total, 1892,	1,535	3,077	–	684	71	–	250	40	1,684	1,092	6,898	892	9,325
Increase, . .	–	–	–	156	–	40	–	5	57	362	348	99	149
Decrease, . .	298	182	–	–	–	–	90	–	–	–	–	–	–

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and Cleansing Commissioners (Act 9 Geo. IV., cap. 82), during the financial year ended in 1893.

Balance against at the commencement of the year.	Expenditure.										Balance in favour at the close of the year.	Total.	Towns, arranged in Counties and Provinces. (2)
	Lighting including lamps, lamp-posts, &c.	Cleansing the streets.	Paving and repairs of streets.	Watching.	Water supply.	Constructing, repairing or cleansing sewers or drains.	Other sanitary objects.	Payments in respect of borrowed money.	Other Expenditure.	Total Expenditure.			
£	£	£	£	£	£	£	£	£	£	£	£	£	
													Leinster.
													Wicklow:
–	100	51	–	–	23	252	65	930	365	1,786	498	2,270	Wicklow.
													Munster.
													Cork:
–	250		–	70	–	–	–	93	206	628	137	765	Bandon.
683	390	79	103	–	5	157	69	285	479	1,627	–	2,510	Youghal.
													Tipperary:
–	32	–	56	–	–	–	–	–	117	205	14	219	Fethard.
													Ulster.
													Armagh:
–	128	141	69	63	609	41	104	534	432	2,136	284	2,420	Armagh.
													Monaghan:
9	96	97	–	36	–	4	7	–	109	339	155	503	Monaghan.
													Tyrone:
–	179	–	–	–	–	–	–	–	126	305	75	380	Dungannon.
–	252	–	41	38	–	–	–	–	40	371	27	398	Omagh.
892	1,422	358	329	236	637	454	245	1,842	1,874	7,397	1,185	9,474	1893, } Total
1,046	1,582	368	161	229	296	31	257	1,844	2,294	7,042	1,237	8,325	1892, }
–	–	–	168	7	341	423	8	–	–	355	–	149	Increase
154	160	10	–	–	–	–	–	2	420	–	52		Decrease.

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XVI.—Receipts and Expenditure of Burial Boards

Note—This table, which has been compiled from returns received from Clerks to Burial Boards, does not

Burial Boards	Balance in favour at the commencement of the financial year.	Receipts. From rates.	Fees and payments for interments.	Money borrowed on security of rates.	Other receipts.	Total receipts during the year.	Balance against at the close of the financial year	Total	Balance against at the commencement of the financial year.
Rural Boards.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Abbeyleix,	–	41 0 0	–	–	–	41 0 0	–	41 0 0	–
Antrim,	–	229 0 0	17 0 0	–	5 0 0	340 0 0	–	345 0 0	–
Ardee,	–	5 0 0	–	–	–	0 0 0	–	0 0 0	–
Athlone,	33 0 0	36 0 0	59 0 0	–	–	97 0 0	–	130 0 0	–
Athy,	–	38 0 0	5 0 0	–	–	44 0 0	–	44 0 0	–
Ballina,	–	33 0 0	–	–	–	33 0 0	–	93 5 0	–
Ballinasloe,	–	50 0 0	–	–	–	50 0 0	–	50 5 0	–
Ballinrobe,	–	30 0 0	–	–	–	30 0 0	–	30 0 0	–
Ballymahon,	–	66 0 0	–	–	–	66 0 0	–	66 0 0	–
Ballymena,	–	62 0 0	17 0 0	–	–	79 0 0	–	79 0 0	–
Ballymoney,	–	123 0 0	21 0 0	–	–	144 0 0	–	144 0 0	–
Balrothery,	–	17 0 0		–	1 0 0	18 0 0	–	18 0 0	–
Baltinglass,	–	83 0 0	–	–	–	83 0 0	–	83 0 0	–
Banbridge,	–	65 0 0	–	–	–	65 0 0	–	38 0 0	–
Bandon,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Bawnboy,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Belfast,	–	–	25 0 0	–	–	25 0 0	196 0 0	221 0 0	130 0 0
Belmullet,	–	65 0 0	–	–	–	33 0 0	–	65 0 0	–
Boyle,	–	43 0 0	–	–	–	43 0 0	–	43 0 0	–
Caherveen,	–	74 0 0	–	–	–	74 0 0	–	74 0 0	–
Callan,	–	14 0 0	–	–	–	14 0 0	–	14 0 0	–
Carlow,	–	23 0 0	–	–	–	23 0 0	–	23 0 0	–
Carrickmacross,	–	2 0 0	–	–	–	0 0 0	–	2 0 0	–
Carrick-on-Shannon,	–	21 0 0	–	–	–	81 0 0	–	21 0 0	–
Carrick-on-Suir,	–	3 0 5	–		–	3 0 0	–	3 0 0	–
Castleres,	–	15 0 0	–	–	–	15 0 0	–	15 0 0	–
Castletown,	–	51 0 0	3 0 0	–	–	54 0 0	7 0 0	61 0 0	39 0 0
Cavan,	–	41 0 0	–	–	–	41 0 0	–	41 0 0	–
Celbridge,	–	104 0 0	7 0 0	–	–	111 0 0	–	111 0 0	–
Clarenorris,	–	57 0 0	–	–	–	27 0 0	–	97 0 0	–
Clifden,	–	125 0 0	7 0 0	–	–	150 0 0	–	133 0 0	–
Clogheen,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Clonakilty,	95 0 0	25 0 0	–	–	–	25 0 0	–	94 0 0	–
Clonmel,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Coleraine,	–	15 0 0	–	–	–	10 0 0	–	10 0 0	–
Cookstown,	–	203 0 0	20 0 0	–	–	325 0 0	–	223 0 0	104 0 0
Cork,	–	–	38 0 0	–	–	36 3 0	1,901 0 0	1,935 0 0	1,445 0 5
Corrofin,	–	22 0 0	–	–	–	22 0 0	–	22 0 0	–
Dingle,		41 0 0	–	–	–	41 0 0	–	41 0 0	–
Donegal,	–	11 0 0	–	–	–	11 0 5	–	11 0 0	–
Drogheda,	–	33 0 0	–	–	–	60 3 0	–	60 0 0	–
Dromore West,	–	10 0 0	–	–	–	13 0 0	–	10 0 0	–
Dublin North,	–	215 0 0	71 0 0	–	–	255 0 0	–	340 0 0	–
Dublin South,	–	45 3 0	7 0 0	–	–	50 0 0	–	50 0 0	–
Dunfanaghy,	–	5 0 0	–	–		5 0 0	–	5 0 0	–
Dunshaughlin,	–	143 0 0	–	–	–	143 0 0	–	143 0 0	–
Edenderry,	–	30 0 0	–	–	–	30 0 0	–	30 0 0	–
Enniscorthy,	–	25 0 0	–		–	28 0 0	–	25 0 0	–
Enniskillen,	–	181 0 3	47 0 0	–	–	228 3 0	103 0 0	341 0 0	109 0 0
Ennistymon,	–	14 0 0	–	–	–	14 0 0	–	14 0 0	–
Fermoy,	227 0 0	–	–	–	–	–	–	627 0 0	–
Galway,	–	540 0 0	58 0 0	–	33 0 3	630 0 0	335 0 0	965 0 0	154 0 0
Glenamaddy,	–	16 0 0	–	–	–	13 0 3	–	16 0 0	–
Gort,	–	5 0 0	–	–	–	3 0 0	–	3 0 0	–
Gurard,	–	33 0 0	–	150 0 0	–	185 0 0	296 0 0	481 0 0	447 0 0
Inishowen,	15 0 0	–	–	–	–	–	–	10 0 0	–
Kanturk,	47 0 0	–	–	–	0 0 0	3 0 0	–	45 0 0	–
Kells,	–	37 0 0	–	–	–	37 0 0	–	37 0 0	–
Kenmare,	13 0 0	21 0 0	–	–	–	31 0 0	–	34 0 0	–
Kilkeel,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Kilkenny,	–	74 0 0		–	–	74 0 0	–	74 0 0	–
Killadysert,	–	11 0 0	–	–	–	11 0 0	–	11 0 0	–
Killala,	–	38 0 0	–	–	–	53 0 3	–	35 0 0	–
Killarney	–	–	–	–	–	–	150 0 0	155 0 0	138 0 0
Kilmallock,	–	29 0 0	–	–	–	29 0 0	–	29 0 0	–
Kinsale,	–	15 3 0	–	–	–	15 0 3	–	15 0 0	–
Larne,	–	59 3 0	26 0 0	–	–	85 0 0	43 5 0	128 0 0	46 0 0
Leitrim,	–	6 0 0	–	–	–	6 5 0	–	6 0 5	–
Limavady,	–	–	–	–	–	–	10 0 0	10 0 0	12 0 0
Limerick,	–	114 0 0	–	–	–	114 0 0	–	114 0 0	–
Lisburn,	–	0 0 0	–	–	–	0 0 0	–	0 0 0	–
Lismore,	–	2 0 0	–	–	–	3 0 0	–	2 0 0	–
Lisnaskea,	–	1 0 0	–	–	–	1 0 0	–	1 0 0	–
Listowel	54 0 0	71 0 0	–	–	–	71 0 0	–	125 0 0	–
Londonderry,	–	17 0 0	–	–	–	17 0 0	–	17 0 0	–
Longford,	–	20 0 0	–	–	–	30 0 0	–	20 0 0	–
Loughrea,	–	26 5 0	–	–	–	26 0 0	–	26 0 0	–
Lurgan,	–	20 0 0	70 0 0	–	–	93 0 0	–	90 0 0	–
Macroom,	–	33 0 0	–	–	–	33 0 0	–	33 0 0	–
Magherafelt,	–	0 0 0		–	–	0 0 0	–	0 0 0	–
Mallow,	–	–	13 0 0	–	3 0 0	16 0 0	113 0 0	133 0 0	–
Manorhamilton,	–	15 0 0	–	–	–	10 0 0	–	10 0 3	–
Milford,	–	51 0 0	–	–	–	21 0 0	–	21 0 0	–

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during the financial year ended in 1893.

include the name of any Board which has been returned as having no receipts or expenditure during the year.

| Expenditure. | | |

XVI.—(*continued*)—Receipts and Expenditure of Burial

Burial Boards	Balance in favour at the commencement of the financial year.	Receipts. From rates	Fees and payments for interments.	Money borrowed on security of rates.	Other receipts.	Total receipts during the year.	Balance against at the close of the financial year.	Total.	Balance against at the commencement of the financial year.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rural Boards—con.									
Millstreet,	–	16 0 0	–	–	–	16 0 0	–	16 0 0	–
Mitchelstown,	–	5 0 0	–	–	–	5 0 0	–	5 0 0	–
Mohill,	–	15 0 0	–		–	10 0 0	–	10 0 0	–
Monaghan,	–	–	5 0 0	–	–	5 0 0	16 0 0	20 0 0	17 0 0
Mountbellew,	–	6 0 0	–	–	–	5 0 0	–	6 0 0	–
Mountmellick,	–	16 0 0	–	–	–	16 0 0	–	16 0 0	–
Mullingar,	–	377 0 0	9 0 0	–	10 0 0	330 0 0	–	396 0 0	–
Naas,	–	31 0 0	26 0 0	620 0 0	1 0 0	680 0 0	–	680 0 0	–
Navan,	–	46 0 0	–	–	–	46 0 0	–	40 0 0	–
Nenagh,	–	11 0 0	–	–	–	11 0 0	–	11 0 0	–
Newcastle,	–	17 0 0	–	–	–	17 0 0	–	17 0 0	–
New Ross,	–	26 0 0	–	–	–	60 0 0	–	25 0 0	–
Newtownards,	–	66 0 0	–	–	–	66 0 0	–	66 0 0	–
Oldcastle,	–	2 0 0	–	–	–	2 0 0	–	2 0 0	–
Oughterard,	–	16 0 0	–	–	–	16 0 0	–	16 0 0	–
Parsonstown,	–	6 0 0	–	–	–	0 0 0	–	8 0 0	–
Portumna,	–	6 0 0	–	–	–	5 0 0	–	5 0 0	–
Rathdown,	–	–	862 0 0	–	86 0 0	948 0 0	–	948 0 0	–
Rathfarnham,	–	150 0 0	41 0 0	–	–	191 0 0	–	191 0 0	–
Rathkeale,	–	51 0 0	–	–	–	51 0 0	–	51 0 0	–
Roscommon,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Roscrea,	–	16 0 0	–	–	–	16 0 0	–	15 0 0	–
Skibbereen,	–	64 0 0	–	–	–	34 0 0	–	34 0 0	–
Skull,	–	8 0 0	–	–	–	8 0 0	–	8 0 0	–
Sligo,	–	133 0 0	–	–	–	163 0 0	–	133 0 0	–
Stratane,	–	61 0 0	60 0 0	–	–	61 0 0	266 0 0	200 0 0	142 0 0
Strokestown,	–	8 0 0	–	–	–	8 0 0	–	8 0 0	–
Swineford,	–	59 0 0	–	–	–	65 0 0	–	59 0 0	–
Thomastown,	–	74 0 0	–	–	–	74 0 0	–	74 0 0	–
Thurles,	–	3 0 0	–	–	–	3 0 0	–	0 0 0	–
Tipperary,	–	68 0 0	–	–	–	68 0 0	–	68 0 0	–
Tubercurry,	–	20 0 0	–	–	–	20 0 0	–	20 0 0	–
Tralee,	–	116 0 0	32 0 0	–	–	142 0 0	–	142 0 0	3 0 0
Trim,	–	186 0 0	–	–	–	188 0 0	–	188 0 0	–
Tuam,	–	167 0 0	16 0 0	–	–	176 0 0	211 0 0	640 0 0	310 0 0
Tulla,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Tullamore,	–	126 0 0	–	–	–	122 0 0	–	122 0 0	–
Urlingford,	–	4 0 0	–	–	–	4 0 0	–	4 0 0	–
Waterford,	–	60 0 0	6 0 0	–	–	66 0 0	–	66 0 0	–
Wexford,	–	36 0 0	–	–	–	36 0 0	–	65 0 0	–
Youghal,	–	–	–	–	6 0 0	6 0 0	–	6 0 0	–
Total,	486 0 0	5,066 0 0	1,623 0 0	770 0 0	166 0 0	8,415 0 0	3,000 0 0	12,508 0 0	6 038 0 0
*** Urban Boards.**									
Ballinasloe,	0 0 0	16 0 0	5 0 0	–	–	20 0 0	68 0 0	86 0 0	–
Ballymena,	18 0 0	16 0 0	79 0 0	–	–	51 0 0	6 0 0	114 0 0	–
Belfast,	5,256 0 0	–	862 0 0	–	2,062 0 0	8,544 0 0	–	10,402 0 0	–
Carrick-on-Suir,	–	7 0 0	–	–	–	7 0 0	–	7 0 0	–
Clonmel,	–	131 0 0	98 0 0	–	0 0 0	239 0 0	71 0 0	606 0 0	63 0 0
Coleraine,	60 0 0	67 0 0	67 0 0	–	–	194 0 0	–	194 0 0	–
Cork,	–	–	261 0 0	660 0 0	67 0 0	684 0 0	300 0 0	1,684 0 0	606 0 0
Holywood,	674 0 0	–	60 0 0	–	17 0 0	77 0 0	–	651 0 0	–
Kells,	–	6 0 0	–	–	–	0 0 0	–	6 0 0	–
Kinsale,	–	10 0 0	–	–	–	10 0 0	–	10 0 0	–
Limerick,	–	46 0 0	–	–	–	46 0 0	–	46 0 0	–
Lisburn,	–	–	99 0 0	–	13 0 0	112 0 0	–	112 0 0	–
Lurgan,	–	–	65 0 0	–	–	66 0 0	203 0 0	268 0 0	–
Monaghan,	140 0 0	–	11 0 0	–	6 0 0	14 0 0	–	154 0 0	–
Parsonstown,	54 0 0	–	123 0 0	–	–	126 0 0	–	167 0 0	–
Queenstown,	58 0 0	–	66 0 0	–	–	66 0 0	–	114 0 0	–
Sligo,	92 0 0	–	47 0 0	–	–	47 0 0	–	166 0 0	–
Wexford,	–	179 0 0	16 0 0	–	165 0 0	320 0 0	–	320 0 0	–
Total,	7,340 0 0	476 0 0	1,547 0 0	660 0 0	2,676 0 0	6,896 0 0	640 0 0	14,672 0 0	606 0 0
Joint Rural and Urban Boards.									
Banbridge,	–	166 0 0	6 0 0	–	1 0 0	137 0 0	0 0 0	140 0 0	10 0 0
Dundalk,	49 0 0	27 0 0	–	–	–	27 0 0	263 0 0	341 0 0	–
Newtownards,	145 0 0	165 0 0	194 0 0	–	5 0 0	662 0 0	–	404 0 0	–
Youghal,	65 0 0	–	–	–	1 0 0	1 0 0	–	90 0 0	–
Total,	660 0 0	268 0 0	162 0 0	–	7 0 0	427 0 0	276 0 0	891 0 0	10 0 0
Gross Total, 1893,	8,698 0 0	6,717 0 0	3,532 0 0	1,446 0 0	3,010 0 0	14,734 0 0	4,020 0 0	27,862 0 0	8,879 0 0
Gross Total, 1892,	7,188 0 0	7,084 0 0	2,911 0 0	2,001 0 0	3,444 0 0	16,410 0 0	3,873 0 0	26,466 0 0	2,906 0 0
Increase,	1,426 0 0	–	621 0 0	–	–	–	647 0 0	1,397 0 0	970 0 0
Decrease,	–	367 0 0	–	636 0 0	466 0 0	676 0 0	–	–	–

* See note prefixed to this table.

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Boards during the financial year ended in 1893.

Expenditure. For new ground.	Fencing and drainage, &c.	Maintenance of old ground.	Building and repairs of chapels, &c.	Payment of ministers.	Salaries and wages other than payment of ministers.	Interest, and principal paid off.	Rents, rates, taxes, and other payments.	Total expenditure during the year.	Balance in favour at the close of the financial year.	Total	Burial Boards
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Rural Boards—con.
-	1 0 0	-	-	-	18 0 0	-	2 0 0	18 0 0	-	18 0 0	Millstreet.
-	-	1 0 0	-	-	4 0 0	-	-	4 0 0	-	5 0 0	Mitchelstown
-	-	-	-	-	10 0 0	-	-	10 0 0	-	10 0 0	Mohill.
-	-	-	-	-	6 0 0	-	-	5 0 0	-	20 0 0	Monaghan.
-	-	-	-	-	9 0 0	-	-	9 0 0	-	9 0 0	Mountbellew.
-	-	6 0 0	-	-	6 0 0	-	-	16 0 0	-	16 0 0	Mountmellick.
-	68 0 0	20 0 0	110 0 0	-	66 0 0	92 0 0	14 0 0	300 0 0	-	300 0 0	Mullingar.
-	560 0 0	24 0 0	-	-	66 0 0	-	69 0 0	680 0 0	-	680 0 0	Navan.
-	-	13 0 0	-	-	69 0 0	-	-	49 0 0	-	49 0 0	Nenagh.
-	-	-	-	-	11 0 0	-	-	11 0 0	-	11 0 0	Newcastle.
-	4 0 0	-	-	-	19 0 0	-	-	17 0 0	-	17 0 0	New Ross
-	10 0 0	-	-	-	10 0 0	-	-	20 0 0	-	20 0 0	Newtownards.
40 0 0	-	1 0 0	-	-	-	-	29 0 0	66 0 0	-	66 0 0	Oldcastle.
-	-	2 0 0	-	-	-	-	-	4 0 0	-	4 0 0	Oughterard.
-	-	-	-	-	10 0 0	-	-	15 0 0	-	10 0 0	Parsonstown.
-	-	0 0 0	-	-	9 0 0	-	-	9 0 0	-	9 0 0	Portumna
-	-	-	-	-	6 0 0	-	-	9 0 0	-	5 0 0	Rathdown.
-	20 0 0	69 0 0	-	-	300 0 0	-	533 0 0	948 0 0	-	948 0 0	Rathdrum.
-	35 0 0	60 0 0	-	-	94 0 0	-	23 0 0	191 0 0	-	191 0 0	Rathkeale.
-	-	2 0 0	-	-	40 0 0	-	-	51 0 0	-	51 0 0	Roscommon.
-	-	-	-	-	10 0 0	-	-	10 0 0	-	70 0 0	Roscrea.
-	-	0 0 0	-	-	12 0 0	-	-	10 0 0	-	15 0 0	Skibbereen.
-	-	-	-	-	34 0 0	-	-	64 0 0	-	64 0 0	Skull.
-	-	-	-	-	9 0 0	-	-	6 0 0	-	6 0 0	Sligo.
46 0 0	44 0 0	2 0 0	-	-	66 0 0	-	0 0 0	133 0 0	-	183 0 0	Strabane.
7 0 0	61 0 0	2 0 0	-	-	60 0 0	31 0 0	2 0 0	183 0 0	-	200 0 0	Strokestown.
-	-	-	-	-	6 0 0	-	-	6 0 0	-	6 0 0	Swineford.
-	-	-	-	-	40 0 0	19 0 0	-	55 0 0	-	56 0 0	Thomastown.
-	71 0 0	-	-	-	3 0 0	-	-	74 0 0	-	74 0 0	Thurles.
-	3 0 0	-	-	-	-	-	-	9 0 0	-	9 0 0	Tipperary.
-	66 0 0	-	-	-	16 0 0	-	-	66 0 0	-	55 0 0	Tobercurry
-	-	-	-	-	60 0 0	-	-	20 0 0	-	60 0 0	Tralee.
-	-	4 0 0	-	-	69 0 0	34 0 0	-	119 0 0	61 0 0	142 0 0	Trim.
-	-	37 0 0	-	-	20 0 0	-	1 0 0	185 0 0	-	146 0 0	Tuam.
-	-	-	-	-	20 0 0	110 0 0	3 0 0	185 0 0	-	390 0 0	Tulla.
-	-	-	-	-	10 0 0	-	-	10 0 0	-	10 0 0	Tullamore.
-	76 0 0	-	-	-	21 0 0	-	22 0 0	122 0 0	-	122 0 0	Urlingford.
-	3 0 0	1 0 0	-	-	-	-	-	4 0 0	-	4 0 0	Waterford.
-	-	-	0 0 0	-	97 0 0	-	0 0 0	69 0 0	-	85 0 0	Wexford.
-	25 0 0	-	-	-	10 0 0	-	-	35 0 0	-	35 0 0	Youghal.
-	-	-	-	-	9 0 0	-	-	9 0 0	-	9 0 0	Total.
134 0 0	1,083 0 0	472 0 0	222 0 0	-	3,573 0 0	1,734 0 0	1,001 0 0	9,110 0 0	432 0 0	12,509 0 0	
											Urban Boards
-	-	-	-	-	27 0 0	61 0 0	7 0 0	65 0 0	-	65 0 0	Ballinasloe
-	66 0 0	-	-	-	61 0 0	55 0 0	-	114 0 0	-	114 0 0	Ballymena.
-	919 0 0	140 0 0	-	-	1,097 0 0	-	271 0 0	2,123 0 0	8,379 0 0	10,402 0 0	Belfast.
-	-	-	-	-	7 0 0	-	-	7 0 0	-	7 0 0	Carrick-on-Suir.
-	-	-	-	-	55 0 0	180 0 0	60 0 0	246 0 0	-	306 0 0	Clonmel.
-	-	-	-	-	43 0 0	111 0 0	4 0 0	159 0 0	35 0 0	194 0 0	Coleraine.
-	-	104 0 0	-	-	171 0 0	48 0 0	62 0 0	446 0 0	-	1,254 0 0	Cork.
-	16 0 0	-	1 0 0	-	85 0 0	-	0 0 0	66 0 0	595 0 0	661 0 0	Holywood.
-	-	-	-	-	6 0 0	-	-	9 0 0	-	6 0 0	Kells.
-	-	-	-	-	10 0 0	-	-	10 0 0	-	10 0 0	Kinsale.
-	-	2 0 0	-	-	11 0 0	-	35 0 0	46 0 0	-	46 0 0	Limerick.
-	-	0 0 0	-	-	72 0 0	-	37 0 0	114 0 0	-	112 0 0	Lisburn
-	154 0 0	-	-	-	92 0 0	20 0 0	2 0 0	268 0 0	-	268 0 0	Lurgan.
-	42 0 0	-	-	-	-	-	-	42 0 0	112 0 0	154 0 0	Monaghan.
-	-	2 0 0	-	-	39 0 0	-	33 0 0	90 0 0	77 0 0	167 0 0	Parsonstown.
-	-	-	-	-	50 0 0	-	-	50 0 0	54 0 0	114 0 0	Queenstown.
-	-	-	-	-	49 0 0	-	3 0 0	52 0 0	97 0 0	148 0 0	Sligo.
37 0 0	107 0 0	16 0 0	-	-	31 0 0	70 0 0	80 0 0	330 0 0	-	320 0 0	Wexford.
37 0 0	559 0 0	263 0 0	1 0 0	-	1,862 0 0	541 0 0	631 0 0	4,069 0 0	9,307 0 0	14,376 0 0	Total.
											Joint Rural and Urban Boards.
-	8 0 0	-	-	-	91 0 0	70 0 0	9 0 0	168 0 0	-	148 0 0	Banbridge.
-	-	-	-	-	70 0 0	-	271 0 0	541 0 0	-	341 0 0	Dundalk.
-	-	-	-	-	120 0 0	119 0 0	0 0 0	251 0 0	153 0 0	404 0 0	Newtownards.
-	8 0 0	-	-	-	-	-	-	0 0 0	54 0 0	60 0 0	Youghal.
-	8 0 0	-	-	-	247 0 0	154 0 0	280 0 0	701 0 0	207 0 0	981 0 0	Total.
171 0 0	2,840 0 0	609 0 0	220 0 0	-	6,682 0 0	4,469 0 0	1,914 0 0	14,119 0 0	9,878 0 0	27,962 0 0	1893, Gross Total.
238 0 0	3,307 0 0	660 0 0	100 0 0	2 0 0	6,421 0 0	2,590 0 0	1,983 0 0	13,954 0 0	8,608 0 0	26,455 0 0	1892, Gross Total.
-	-	-	120 0 0	-	261 0 0	-	-	-	1,268 0 0	1,007 0 0	Increase.
66 0 0	455 0 0	45 0 0	-	2 0 0	-	121 0 0	54 0 0	541 0 0	-	-	Decrease.

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XVII.—Abstract showing the receipts and expenditure of Unions in Ireland during the year ended the 29th of September, 1893, exclusive of receipts and payments under the Seed Potatoes Supply Acts, 1890–1891.

Receipts.	£	Expenditure.	£
Poor Rate lodged,	1,028,352	In-Maintenance,	852,638
Parliamentary Grants,	*284,050	Out-Relief,	188,583
Other receipts,	52,383	Maintenance of Blind and Deaf and Dumb in institutions, and cost of relief in extern hospitals,	15,667
Loans,	145,326	Salaries and rations of officers,	141,580
		Emigration expenses,	176
		All other Poor Relief expenses,	159,561
		Total Poor Relief expenditure,	857,810
		Medical Charities, Vaccination, and Dispensary Houses Acts,	164,669
		Lunatic Asylums Act,	2,926
		Acts for Registration of Births, Deaths, and Marriages,	9,921
		Sanitary Acts,	60,280
		Burial Grounds Acts,	7,466
		Superannuation Acts,	14,114
		Contagious Diseases (Animals) Acts,	6,210
		Payment under National School Teachers Act,	19,665
		Labourers Acts,	108,915
		Parliamentary Franchise Acts,	23,880
		Jurors and Explosives Acts,	10,969
		Repayment of loans,	87,556
Total,	£1,460,118	Total expenditure,	£1,697,032

* This includes £105,061 received under the Probate Duties (Scotland and Ireland) Act, 1888.

XX.—Summary of Returns of Debt incurred by, and outstanding against, the various Town and Harbour

Local Authorities.	Secured Debt other than Government Loan.								Government	
	At Six per Cent., or upwards, or of current Bank Rate.		At Five per Cent., and below Six per Cent.		At Four per Cent., and below Five per Cent.		Below Four per Cent.		On Annuity.	
	At commencement of year.	At close of year	At commencement of year.	At close of year	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.
I.—Town Councils.	£	£	£	£	£	£	£	£	£	£
Belfast,	–	–	–	–	155,574	114,413	848,605	924,785	–	–
Clonmel,	–	–	–	–	–	–	–	–	–	–
Cork,	–	–	–	–	5,529	5,528	217,800	215,100	2,028	1,639
Drogheda,	–	–	–	–	6,254	6,254	–	–	–	–
Dublin,	–	–	–	–	76,400	67,000	1,055,285	1,055,285	–	–
Kilkenny,	–	–	623	623	–	–	–	–	–	–
Limerick,	–	–	38,325	35,242	1,292	–	–	–	1,988	1,652
Londonderry,	–	–	–	–	11,574	9,873	–	–	5,989	5,655
Sligo,	–	–	–	–	19,417	19,417	–	–	–	–
Waterford,	2,009	2,009	–	–	–	–	94,420	64,420	–	–
Wexford,	–	–	–	–	–	–	–	–	22,144	21,836
Total,	2,009	2,009	39,248	36,185	279,041	225,485	2,216,410	2,259,590	32,094	30,622
II. Town and other Commissioners under Special Acts.										
Belfast City and District Water Commissioners.	–	–	–	–	–	–	663,490	632,602	–	–
Blackrock,	–	–	–	–	1,000	1,000	2,750	2,750	–	–
Bray,	–	–	–	–	–	–	48,920	58,920	–	–
Carrickfergus,	–	–	–	–	–	–	–	–	–	–
Clontarf,	–	–	–	–	700	600	–	–	–	–
Dalkey,	–	–	6,348	3,136	–	–	–	–	–	–
Drumcondra, Clonliffe, and Glasnevin,	–	–	6,233	6,983	–	–	–	–	–	–
Enniskillen,	–	–	–	–	1,000	1,000	1,000	2,450	–	–
Galway,	–	–	–	–	–	–	–	–	13,821	13,055
Kilmainham (New),	–	–	–	–	–	–	–	–	–	–
Kingstown,	–	–	–	–	16,472	14,748	–	–	6,701	6,120
Newry,	–	–	–	–	72,859	72,079	–	–	–	–
Pembroke,	–	–	–	–	–	–	–	–	–	–
Rathmines and Rathgar,	–	–	–	–	5,786	5,466	218,011	236,432	904	796
Total,	–	–	3,576	9,072	96,827	94,636	954,171	992,854	21,426	19,970

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XVIII.—SUMMARY of returns of fees received under the Merchant Shipping Act, 1854, during the latest period of twelve months for which the accounts were made up preceding the 31st of December, 1893.

—	Light dues.	Fees under Merchant Shipping Act, 1854. On examination of Masters and Mates.	On engagement or discharge of crews.	On renewal of certificates.	In respect of the survey of vessels.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Commissioners of Irish lights,	16,979 7 9	–	–	–	–	16,979 7 9
NAME OF PORT.						
Belfast,	–	131 8 0	–	6 11 0	796 8 8	934 8 8
Cork,	–	23 2 0	–	3 1 8	152 10 0	178 13 3
Dublin,	–	106 3 0	–	2 8 0	171 10 2	280 4 2
Galway,	–	–	–	0 12 8	43 10 0	44 2 8
Limerick,	–	–	–	0 8 0	6 3 4	6 9 4
Londonderry,	–	–	–	0 2 0	367 18 8	368 0 8
Newry,	–	–	–	0 2 0	8 15 4	8 17 4
Queenstown,	–	–	–	0 11 4	1,021 0 0	1,021 11 4
Sligo,	–	–	–	–	1 0 0	1 0 0
Waterford,	–	–	–	1 7 0	50 0 0	51 7 0
Westport,	–	–	–	–	–	–
Total,	16,979 7 9	260 13 0	–	14 18 4	2,818 17 2	16,874 2 8

XIX.—SUMMARY of returns of taxation on pawnbrokers by fees received by the City Marshal and by auctioneers of forfeited pledges in the City of Dublin, in the year 1893.

RECEIPTS.	£	EXPENDITURE.	£
City Marshal—		Payments by City Marshal—	
Paid by deputy auctioneer,	–	Notice servers,	–
Fees of office,	–	Incidental expenses,	–
		Balance on hand,	–
	£ –		£ –

No return received from the City Marshal for 1893.

Authorities in Ireland, showing rates of interest paid, and amount of principal paid off during year ended in 1893,

Loan. At Five per Cent. At commencement of year.	At close of year.	At other rate of interest, not stated. At commencement of year.	At close of year.	Unsecured Debt. Balance due Treasury. At commencement of year.	At close of year.	Other Unsecured Debt. At commencement of year.	At close of year.	Total. At commencement of year.	At close of year.	Local Authorities.
£	£	£	£	£	£	£	£	£	£	I.—TOWN COUNCILS.
–	–	10,593	9,918	–	3,653	–	–	1,015,075	1,055,669	Belfast.
–	–	15,471	13,931	–	–	–	–	15,471	13,931	Clonmel.
–	–	35,584	41,755	2,351	–	–	–	263,287	264,024	Cork.
1,734	2,073	–	–	286	510	–	–	11,324	13,189	Drogheda.
–	–	126,328	179,778	52,407	24,160	–	–	1,610,420	1,326,223	Dublin.
–	–	5,898	3,557	2,918	3,545	–	–	9,739	10,025	Kilkenny.
–	–	82,350	74,169	3,420	–	–	–	107,375	111,073	Limerick.
–	–	37,094	43,600	–	–	–	–	54,608	65,130	Londonderry.
–	–	33,287	32,691	4,144	5,020	–	–	56,848	57,128	Sligo.
–	–	2,101	2,046	2,743	4,190	–	–	101,273	102,585	Waterford.
510	450	7,342	7,163	–	–	–	–	29,996	28,482	Wexford.
2,294	3,425	336,061	422,812	68,269	44,878	–	–	2,975,416	3,054,489	Total.
										II. TOWN AND OTHER COMMISSIONERS UNDER SPECIAL ACTS.
–	–	–	–	–	–	–	–	683,490	692,302	Belfast City and District Water Commissioners.
–	–	14,754	11,848	–	–	1,535	9,914	20,089	19,518	Blackrock.
–	–	–	–	–	–	2,003	1,678	50,923	60,598	Bray.
–	–	–	–	–	–	852	852	852	852	Carrickfergus.
–	–	7,556	8,702	–	–	–	–	8,256	9,302	Clontarf.
–	–	8,248	7,823	–	–	–	–	11,586	10,965	Dalkey.
–	–	9,080	8,780	505	–	–	–	15,818	14,713	Drumcondra, Clonliffe, and Glasnevin.
2,100	1,890	3,573	3,805	–	845	443	80	8,113	10,070	Enniskillen.
–	–	3,505	3,249	510	428	–	–	17,686	16,832	Galway.
–	–	1,498	1,243	274	439	–	–	1,772	1,682	Kilmainham (New).
–	–	18,252	18,543	–	–	–	3,856	40,425	42,787	Kingstown.
–	–	–	–	–	–	–	–	72,858	72,079	Newry.
–	–	58,789	56,201	3,071	3,124	–	–	59,860	62,325	Pembroke.
–	–	–	–	–	–	–	–	224,711	242,695	Rathmines and Rathgar.
2,100	1,890	120,253	120,297	7,360	7,836	4,383	9,380	1,216,696	1,256,194	Total.

XX.—*continued.*

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XX—*(continued)*.—SUMMARY of Returns of Debt incurred by, and outstanding against, the various Town
year ended in

Local Authorities.	Secured Debt other than Government Loan.								Government	
	At Six per Cent. or upwards, or at current Bank Rate.		At Five per Cent., and below Six per Cent.		At Four per Cent., and below Five per Cent.		Below Four per Cent.		On Annuity.	
	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year	At commencement of year.	At close of year.	At commencement of year.	At close of year.
	£	£	£	£	£	£	£	£	£	£
III. Commissioners under Act 1854.										
Athlone,	–	–	–	–	–	–	–	–	883	843
Balbriggan,	–	–	–	–	–	–	–	–	–	–
Ballina,	–	–	220	130	–	–	–	–	–	–
Ballinasloe,	–	–	–	–	–	–	–	–	–	–
Ballybay,	–	–	–	–	117	99	–	–	–	–
Ballymena,	–	–	–	–	–	–	–	–	–	–
Ballymoney,	–	–	–	–	–	–	–	–	–	–
Banbridge,	–	–	–	–	–	–	–	–	–	–
Bangor,	–	–	–	–	–	–	–	–	–	–
Callan,	–	–	–	–	–	–	–	–	–	–
Carlow,	–	–	–	–	–	–	–	–	–	–
Carrick-on-Suir,	–	–	–	–	–	–	–	–	–	–
Cashel,	–	–	–	–	500	500	–	–	–	–
Cavan,	–	–	–	–	–	–	–	–	–	–
Clonakilty,	–	–	–	–	–	–	–	–	–	–
Clones,	–	–	–	–	–	–	–	–	–	–
Coleraine,	–	–	–	–	14,700	14,760	–	–	3,340	3,185
Dromore,	–	–	–	–	–	–	–	–	–	–
Dundalk,	–	–	1,200	1,200	–	–	–	–	–	–
*Dungarvan,	–	–	–	–	–	–	–	–	–	–
Ennis,	–	–	–	–	–	–	–	–	3,971	3,699
Fermoy,	–	–	–	–	–	–	–	–	–	–
Granard,	–	–	–	–	–	–	–	–	–	–
Holywood,	–	–	–	–	–	–	–	–	496	464
Kells,	85	–	–	–	–	–	–	–	–	–
Killarney,	–	–	–	–	–	–	–	–	–	–
Killiney and Ballybrack,	–	–	–	–	589	538	–	–	–	–
Kilrush,	–	–	–	–	–	–	–	–	–	–
Kinsale,	–	–	–	–	–	–	–	–	–	–
Letterkenny,	–	–	–	–	–	–	–	–	1,218	1,158
Lisburn,	–	–	–	–	–	–	–	–	1,044	939
Listowel,	–	–	–	–	–	–	–	–	–	–
Lurgan,	–	–	–	–	–	–	–	–	136	96
Mallow,	–	–	–	–	–	–	–	–	–	–
Maryborough,	–	–	–	–	–	–	–	–	–	–
Mullingar,	–	–	–	–	–	–	–	–	1,733	1,686
Navan,	–	–	–	–	–	–	–	–	–	–
Nenagh,	–	–	–	–	–	–	–	–	–	–
New Ross,	–	–	–	–	–	–	–	–	–	–
Newtownards,	–	–	1,157	1,085	–	–	–	–	–	–
Parsonstown,	–	–	–	–	–	–	–	–	–	–
Portadown,	–	–	–	–	800	800	–	–	–	–
Queenstown,	–	–	3,050	3,050	–	–	–	–	–	–
Roscommon,	–	–	–	–	–	–	–	–	–	–
Strabane,	–	–	–	–	–	–	–	–	–	–
Templemore,	–	–	–	–	–	–	–	–	–	–
Thurles,	–	–	–	–	–	–	–	–	–	–
Tralee,	–	–	8,000	8,000	–	–	–	–	13,385	13,149
Trim,	–	–	–	–	–	–	–	–	–	–
Tuam,	–	–	–	–	–	–	–	–	–	–
Warrenpoint,	–	–	–	–	–	–	–	–	–	–
Total,	85	–	13,627	12,495	16,766	16,697	–	–	32,218	31,213
IV. Commissioners under Act 1829.										
Armagh,	–	–	–	–	–	–	–	–	–	–
Bandon,	–	–	1,900	1,800	–	–	–	–	–	–
Wicklow,	–	–	–	–	12,000	12,000	–	–	–	–
Youghal,	–	–	3,300	3,300	–	–	–	–	559	524
Total,	–	–	5,200	5,200	12,000	12,000	–	–	559	524
V. Harbour Authorities.										
Annalong,	–	–	–	–	–	–	–	–	–	–
Balbriggan,	–	–	–	–	–	–	–	–	1,251	1,251
Ballina,	–	–	–	–	–	–	–	–	–	–
Belfast,	–	–	–	–	891,830	891,830	157,100	162,800	–	–
Carlingford Lough,	–	–	–	–	–	–	–	–	–	–
Carrickfergus,	–	–	–	–	–	–	–	–	–	–
Coleraine,	–	–	11,248	11,022	–	–	3,500	3,500	29,095	28,595
Cork,	–	–	–	–	287,008	287,008	–	–	–	–
Courtown,	–	–	–	–	–	–	–	–	–	–
Drogheda,	–	–	–	–	22,000	22,000	–	–	–	–
Dublin,	–	–	–	–	330,900	287,400	133,015	138,515	–	–
Dundalk,	–	–	–	–	6,100	3,100	–	–	19,900	18,975
Foynes,	–	–	–	–	–	–	–	–	–	–
Galway,	–	–	–	–	–	–	–	–	7,123	6,944
Killala,	60	50	–	–	–	–	–	–	–	–
Kinsale,	–	–	–	–	–	–	–	–	–	–
Larne,	–	–	–	–	–	–	–	–	–	–
Limerick,	–	–	–	–	–	–	–	–	–	–
Londonderry,	–	–	–	–	–	–	178,644	178,334	–	–
New Ross,	–	–	3,800	3,800	–	–	–	–	–	–
Sligo,	–	–	–	–	11,808	11,708	–	–	87,492	86,199
Tralee,	–	–	–	–	–	–	–	–	–	–
Waterford,	–	–	–	–	–	–	–	–	–	–
Westport,	–	–	–	–	–	–	–	–	–	–
Wexford,	–	–	–	–	3,950	3,950	–	–	46,278	46,232
Wicklow,	–	–	–	–	–	–	–	–	–	–
Total	60	50	14,548	14,822	1,505,096	1,461,498	472,259	511,149	131,433	188,196

* The debts of the Dungarvan Harbour Commissioners

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and Harbour Authorities in Ireland, showing rates of interest paid, and amount of principal paid off during 1893—*continued.*

Loan.				Unsecured Debt.				Total.		Local Authorities
At Five per Cent.		At other rate of Interest, not stated.		Balance due Treasurer.		Other unsecured Debt.				
At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	
£	£	£	£	£	£	£	£	£	£	III. Commissioners under Act 1854.
–	–	140	1,120	–	–	–	–	1,023	1,963	Athlone.
82	67	–	–	–	–	–	–	82	67	Balbriggan.
–	–	–	–	–	–	–	–	220	160	Ballina.
–	–	1,196	1,144	–	–	–	–	1,196	1,144	Ballinasloe.
269	239	–	–	–	–	–	–	386	338	Ballybay.
100	50	27,817	27,486	1,615	999	–	–	29,232	28,535	Ballymena.
–	–	610	597	–	–	–	–	610	597	Ballymoney.
420	380	2,492	2,358	–	–	–	–	2,912	2,738	Banbridge.
–	–	19,085	19,740	–	810	–	–	19,085	20,550	Bangor.
–	–	535	509	–	–	–	–	535	509	Callan.
–	–	3,649	3,522	–	15	–	–	3,649	3,537	Carlow.
–	–	547	535	72	58	–	–	619	593	Carrick-on-Suir.
–	–	1,978	1,871	–	–	–	18	2,478	2,387	Cashel.
–	–	1,482	1,430	170	241	–	–	1,652	1,671	Cavan.
–	–	957	892	66	79	–	–	1,023	971	Clonakilty.
–	–	1,782	1,710	–	–	–	–	1,782	1,710	Clones.
–	–	1,693	1,495	–	–	19	–	12,812	12,440	Coleraine.
–	–	3,070	2,996	–	–	–	–	3,070	2,996	Dromore.
–	–	38,643	36,624	–	–	–	–	34,843	37,824	Dundalk.
–	–	5,682	5,452	284	97	–	–	5,966	5,549	Dungarvan.
–	–	1,566	1,853	–	–	–	–	11,537	11,552	Ennis.
–	–	13,145	13,401	–	–	–	–	13,145	13,401	Fermoy.
–	–	76	72	–	–	–	–	78	72	Granard.
–	–	8,320	6,120	–	–	–	–	3,816	3,584	Holywood.
–	–	–	–	–	–	–	–	85	–	Kells.
–	–	7,459	6,856	64	–	858	113	8,381	6,969	Killarney.
–	–	3,521	5,360	–	–	–	–	4,110	5,398	Killiney and Ballybrack.
–	–	1,207	1,223	–	–	–	–	1,207	1,223	Kilrush.
–	–	2,238	2,175	–	–	–	–	2,239	2,175	Kinsale.
–	–	–	–	42	–	–	–	1,200	1,152	Letterkenny.
–	–	934	843	80	195	–	–	2,028	1,977	Lisburn.
–	–	4,860	5,310	–	–	–	–	4,860	5,310	Listowel.
–	–	5,233	20,715	–	–	–	–	5,369	20,811	Lurgan.
–	–	132	126	–	–	–	–	132	126	Mallow.
–	–	412	412	–	–	–	–	412	412	Maryborough.
–	–	–	–	–	–	–	–	1,733	1,686	Mullingar.
–	–	1,600	1,513	80	70	–	–	1,680	1,583	Navan.
–	–	1,470	1,680	–	–	–	–	1,470	1,680	Nenagh.
–	–	1,614	1,557	–	–	157	201	1,771	1,758	New Ross.
–	–	10,726	10,143	3	341	–	–	11,883	11,569	Newtownards.
–	–	424	402	–	–	–	–	424	402	Parsonstown.
–	–	3,757	3,614	–	–	–	–	4,587	4,414	Portadown.
–	–	16,775	16,298	–	–	–	–	19,825	19,348	Queenstown.
–	–	1,140	1,050	43	48	–	–	1,183	1,098	Roscommon.
1,739	1,489	–	–	–	–	–	–	1,739	1,489	Strabane.
–	–	103	95	–	–	–	–	103	95	Templemore.
–	–	654	784	–	–	–	–	854	784	Thurles.
–	–	941	917	927	738	–	–	23,263	22,834	Tralee.
–	–	3,212	3,310	–	215	–	–	3,212	3,525	Trim.
–	–	856	798	90	114	–	–	946	912	Tuam.
–	–	1,615	1,565	–	–	–	–	1,815	1,565	Warrenpoint.
2,610	2,225	198,348	210,703	3,568	4,020	1,034	350	268,134	287,683	Total.
										IV. Commissioners under Act 1820.
–	–	7,640	7,345	–	–	–	–	7,640	7,345	Armagh.
–	–	–	–	–	–	–	–	1,900	1,900	Bandon.
–	–	6,100	6,100	–	–	–	–	18,100	18,100	Wicklow.
–	–	479	453	883	991	–	–	5,221	5,268	Youghal.
–	–	14,219	13,898	883	991	–	–	32,861	32,613	Total.
										V. Harbour Authorities.
–	–	490	434	–	–	–	–	490	434	Annalong.
–	–	–	–	–	–	–	–	1,251	1,251	Balbriggan.
–	–	2,920	2,800	–	–	–	–	2,920	2,800	Ballina.
–	–	48,271	45,340	–	–	–	–	1,095,701	1,099,470	Belfast.
–	–	104,264	106,137	–	–	–	–	104,264	106,137	Carlingford Lough.
–	–	13,984	12,958	–	–	9,047	10,257	23,031	23,218	Carrickfergus.
–	–	–	–	482	603	–	–	44,325	43,780	Coleraine.
–	–	–	–	–	–	–	–	237,008	237,008	Cork.
245	224	1,448	1,378	–	–	–	–	1,693	1,602	Courtown.
–	–	–	–	–	–	500	130	22,500	22,130	Drogheda.
–	–	–	–	–	–	–	–	463,915	453,915	Dublin.
–	–	–	–	–	–	223	25	28,225	27,100	Dundalk.
–	–	994	954	–	71	–	–	994	1,025	Foynes.
29,733	28,913	–	–	–	–	–	–	36,856	35,863	Galway.
–	–	–	–	–	–	–	–	60	50	Killala.
–	–	11,058	11,059	–	–	–	–	11,059	11,059	Kinsale.
–	–	14,400	13,500	–	–	–	–	14,400	13,500	Larne.
–	–	88,635	87,900	139	–	–	–	59,774	87,900	Limerick.
–	–	–	–	–	7,549	–	–	178,644	185,986	Londonderry.
–	–	–	–	849	797	–	–	4,148	4,097	New Ross.
–	–	18,678	25,794	–	–	–	–	30,484	37,502	Sligo.
–	–	–	–	–	–	–	–	87,492	86,199	Tralee.
–	–	4,650	4,350	891	813	–	–	5,541	4,963	Waterford.
–	–	1,340	1,220	–	–	–	–	1,340	1,220	Westport.
–	–	–	–	–	–	–	–	3,950	3,960	Wexford.
–	–	–	–	–	78	–	–	46,573	45,307	Wicklow.
29,978	29,143	282,181	283,322	2,361	9,838	8,772	10,412	2,507,844	2,508,458	Total.

are included in the figures in this case.

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XXI.—Table showing the towns in Ireland which are Urban Sanitary Districts, distinguishing those of which the governing Bodies are Road Authorities entitled to share in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888; the sums received under that Act by such Road Authorities in respect of the year ended the 31st of March, 1893; the population and valuation of each District; its area in acres; and the Acts under which those towns are constituted.

Total number of urban sanitary districts, ... 72
Number of such districts of which the governing bodies are Road Authorities, . . 32

URBAN SANITARY DISTRICTS, distinguishing those of which the governing bodies are ROAD AUTHORITIES.	Grant received under the Probate Duties (Scotland and Ireland) Act, 1888, in respect of the year ended the 31st March, 1893.	Population.	Valuation in 1894.	Area in Acres.	Acts under which constituted. (See notes 2 and 3 at foot.)
1.	2.	3.	4.	5.	6.
	£ s. d.		£		
Armagh,	-	7,438	18,986	342	3 Geo. IV., cap. 82.
Athlone, [Road Authority]—see note 1,	-	6,742	10,135	1,129	17 and 18 Vic., cap. 103.
*Ballinasloe,	-	4,642	8,471	4,336	Do., and 43 and 44 Vic., cap. xxxviii.
Ballymena, [Road Authority].	107 4 8	9,252	26,653	1,220	17 and 18 Vic., cap 103
*Ballymoney,	-	2,975	7,084	517	Do., and 51 and 52 Vic., cap. cxxiv.
*Banbridge,	-	4,901	12,674	709	Do., and 43 and 44 Vic., cap. xl.
*Bangor,	-	3,834	17,707	824	Do., and 42 and 43 Vic., cap. lx., and 51 and 52 Vic., cap. xxxiii.
Belfast, [Road Authority].	4,930 13 8	255,950	770,462	5,761	3 and 4 Vic., cap. 108, and special Acts.
*Belturbet,	-	1,575	3,263	1,141	17 and 18 Vic., cap 103, and 57 Vic., cap. ii.
Blackrock, [Road Authority].	202 18 0	8,401	49,523	1,084	26 and 27 Vic., cap cxxi.
Bray, do.,	137 7 3	6,838	27,793	1,061	29 and 30 Vic., cap. cclxi.
Carlow, do.,	87 1 3	6,618	11,137	629	17 and 18 Vic., cap. 103.
Carrickfergus,	-	3,923	26,444	16,702	3 and 4 Vic., cap 108, sec. 18, and 8 and 9 Vic., cap. 93, sec. 26.
Carrick-on-Suir,	-	5,008	8,544	2,200	17 and 18 Vic., cap 103.
*Cashel,	-	3,318	3,595	317	Do and 42 and 43 Vic., cap. lvii.
*Clonakilty,	-	3,221	4,801	1,087	Do. and 44 Vic., cap. iii.
*Clones,	-	2,032	4,216	181	Do. and 51 and 52 Vic., cap. cxxiv
Clonmel, [Road Authority],	110 13 8	8,480	15,140	331	3 and 4 Vic., cap 108.
Clontarf, do.,	90 12 3	5,104	20,161	1,205	32 and 33 Vic., cap lxxxv.
Coleraine,	-	6,845	18,195	1,012	17 and 18 Vic., cap 103.
*Cootehill,	-	1,593	3,510	451	Do., and 18 and 49 Vic., cap. xcviii.
Cork, [Road Authority].	1,991 8 7	76,345	181,175	2,266	3 and 4 Vic., cap 108, and special Acts.
Dalkey, do.,	56 18 9	3,197	14,454	502	30 and 31 Vic., cap. cxxxiv.
Drogheda,	-	11,873	19,582	454	3 and 4 Vic., cap. 108.
*Dromore,	-	2,360	4,965	265	17 and 18 Vic., cap 103, and 44 Vic., cap. iii.
Drumcondra, Clonliffe, and Glasnevin [Road Authority],	176 8 8	7,024	23,547	318	41 and 42 Vic., cap. clvii.
Dublin, do.,	7,188 19 4	245,001	693,314	3,733	3 and 4 Vic., cap 108, and special Acts.
Dundalk, do.,	207 14 2	12,449	24,228	1,386	17 and 18 Vic., cap. 103.
Dungarvan, do.,	40 17 0	5,263	5,923	1,374	17 and 18 Vic., cap 103, and 26 Vic., cap. xiv.
Ennis,	-	5,400	7,046	468	17 and 18 Vic., cap. 103.
*Enniscorthy,	-	5,648	7,137	293	Do., and 42 and 43 Vic., cap. lvii.
Enniskillen, [Road Authority].	83 12 5	8,470	13,025	318	33 and 34 Vic., cap. cxliii.
Fermoy, do.,	18 18 4	5,489	9,705	327	17 and 18 Vic., cap. 103.
Galway, do.,	171 1 5	13,800	26,675	5,806	18 and 17 Vic., cap cc.
*Granard,	-	1,334	3,559	2,004	17 and 18 Vic., cap. 103, and 56 and 57 Vic., cap. cxxi
*Holywood,	-	2,380	10,982	301	17 and 18 Vic., cap. 103, and 42 and 43 Vic. cap. lvii.
*Kells,	-	2,427	3,690	208	Do., do.
Kilkenny,	-	11,048	17,470	921	3 and 4 Vic., cap 108.
*Killarney,	-	5,610	8,055	1,836	17 and 18 Vic., cap. 103, and 42 and 43 Vic., cap. lxxxvii.
*Killiney and Ballybrack [Road Authority]	56 14 8	2,049	11,004	1,017	17 and 18 Vic., cap. 103, and 50 and 51 Vic., cap cxiii.
Kilmainham (New), do.,	193 8 0	6,518	12,335	590	31 and 32 Vic., cap. cx.
*Kilrush,	-	4,095	5,172	1,316	17 and 18 Vic., cap. 103, and 49 and 50 Vic., cap liv.
Kingstown, [Road Authority].	515 2 4	17,352	78,812	1,402	32 and 33 Vic., cap. cxxxiii., and 37 and 38 Vic., cap. clxvii.
Kinsale,	-	4,005	6,051	800	17 and 18 Vic., cap. 103.
*Larne,	-	5,100	12,394	583	Do. and 55 Vic., cap. xxxii.
*Letterkenny,	-	2,320	3,737	896	Do. and 45 Vic., cap. xxxii.
Limerick, [Road Authority].	793 8 4	37,155	67,600	2,074	3 and 4 Vic., cap 108, and special Acts.
Lisburn, [Road Authority]—see note 1,	-	12,260	35,532	1,133	17 and 18 Vic., cap. 103.
*Listowel,	-	3,503	2,907	1,073	Do. and 46 and 47 Vic., cap lxxxiii.
Londonderry, [Road Authority],	645 11 10	28,500	35,244	8,164	3 and 4 Vic., cap. 108, and special Acts.
Lurgan, do.,	128 8 7	11,423	21,918	931	17 and 18 Vic., cap 103.
*Monaghan,	-	2,938	5,993	177	3 Geo. IV., cap. 82, and 13 and 44 Vic., cap. xl.
*Navan,	-	2,963	5,847	464	17 and 18 Vic., cap. 103, and 44 Vic., cap. iii.
New Ross,	-	5,847	8,075	458	17 and 18 Vic., cap. 103
Newry, [Road Authority],	234 18 0	13,961	32,005	702	34 and 35 Vic., cap. cxcviii.
Newtownards,	-	9,197	12,360	423	17 and 18 Vic., cap. 103.
*Parsonstown,	-	4,312	4,881	1,585	Do. and 42 and 43 Vic., cap. lxxxvii
Pembroke, [Road Authority,]	468 1 2	24,269	104,448	1,622	26 and 27 Vic., cap. lxxii.
Portadown,	-	8,430	13,691	786	17 and 18 Vic., cap. 103.
Queenstown, [Road Authority].	88 8 8	9,582	20,942	635	Do.
Rathmines and Rathgar, do.,	514 2 8	27,796	126,175	1,714	10 and 11 Vic., cap cclii., and the Acts given at page 53.
Sligo, do.,	148 1 10	10,274	19,690	3,004	3 and 4 Vic., cap 108, and special Act.
*Tandragee,	-	1,444	2,781	706	17 and 18 Vic., cap. 103, and 51 and 52 Vic., cap lxxxix.
*Templemore,	-	2,433	3,918	1,085	Do. and 42 and 43 Vic., cap. lvii.
*Thurles, [Road Authority,]	45 13 3	4,611	6,216	1,274	Do. and 43 and 44 Vic., cap. xl.
Tralee, do.,	98 3 8	9,318	12,495	587	17 and 18 Vic., cap 103.
*Trim,	-	1,331	2,103	162	Do. and 43 and 44 Vic., cap. xl,
*Warrenpoint,	-	1,970	8,102	608	Do. and 46 Vic., cap. xl.
Waterford,	-	20,892	41,267	532	3 and 4 Vic., cap. 108.
Wexford, [Road Authority],	85 3 1	11,545	15,535	481	Do
*Wicklow,	-	3,273	7,000	797	3 Geo. IV., cap. 82, and 42 and 43 Vic., cap. lvii
*Youghal,	-	4,317	8,002	†113	†Do. do.
Total,	13,505 1 7	-	-	-	

Note 1.—The urban sanitary authorities of Athlone and Lisburn obtained jurisdiction with respect to their roads, bridges, &c., during the Session of 1894. (See page 54.)

Note 2.—Forty-two of the towns in the above table were constituted urban sanitary districts by section 4 of the Public Health (Ireland) Act, 1878, but each of those marked with an asterisk has been so constituted by provisional order under Section 7. The confirming Act, in each such case, is given in column 6 of the above table.

Note 3.—The Acts under which the town Road Authorities maintain their streets, &c., are given in column 6 of table XXIII.

† While this Report was passing through press the provisions of the Towns Improvement Act, 1854, 17 and 18 Vic., cap. 103, were adopted in Youghal, and the area of the town considerably extended.

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XXII.—Table showing the towns in Ireland which are not Urban Sanitary Districts; the population and valuation of each; its area in acres; and the Acts under which the towns are constituted.

Total number of such towns, . . . 46.

NAME 1.	Population 2.	Valuation in 1894 3.	Area in Acres. 4.	Acts under which constituted. 5.
		£		
Antrim,	1,380	3,010	197	17 and 18 Vic., cap. 103.
Ardee,	0,097	3,802	1,143	do.
Arklow,	4,172	4,788	1,595	do.
Athy,	4,088	5,030	861	do.
Aughnacloy,	1,110	1,906	153	do.
Bagenalstown,	1,920	3,456	427	do.
Balbriggan,	0,273	4,128	510	do.
Ballina,	4,846	0,280	1,070	do.
Ballybay,	1,870	5,651	85	do.
Ballyshannon,	0,471	4,052	756	do.
Bandon,	3,488	5,566	119	9 Geo. IV., cap. 82.
Boyle,	2,468	4,126	706	17 and 18 Vic., cap. 103.
Callan,	1,978	5,607	403	do.
Carrickmacross,	1,770	0,001	118	do.
Castlebar,	5,588	4,800	657	do.
Castleblayney,	1,721	3,682	165	do.
Cavan,	3,068	0,600	497	do.
Cookstown,	3,841	0,540	187	do.
Downpatrick,	5,170	8,520	653	do.
Dungannon,	8,812	0,841	250	9 Geo. IV., cap. 82.
Fethard,	1,007	1,403	608	do.
Gilford,	1,276	1,761	59	17 and 18 Vic., cap. 103.
Gorey,	2,213	0,040	422	do.
Keady,	1,428	0,962	210	do.
Limavady,	3,796	6,110	673	do.
Lismore,	1,652	2,315	145	do.
Longford,	8,607	7,030	818	do.
Loughrea,	0,010	8,507	1,058	do.
Mallow,	4,256	10,558	1,606	do.
Maryborough,	0,800	4,234	456	do.
Midleton,	0,246	5,780	850	do.
Mountmellick,	0,605	0,078	980	do.
Mullingar,	5,356	9,028	1,379	do.
Naas,	3,765	7,885	4,541	do.
Nenagh,	4,722	9,610	2,083	do.
Newbridge,	3,267	4,530	700	do.
Omagh,	4,066	3,834	75	9 Geo. IV., cap. 82.
Portrush,	1,655	3,580	211	17 and 18 Vic., cap. 103.
Rathkeale,	2,078	3,856	1,890	do.
Roscommon,	1,904	2,971	872	do.
Skibbereen,	3,205	5,084	1,006	do.
Strabane,	5,013	11,082	1,857	do.
Tipperary,	5,501	6,150	794	do.
Tuam,	3,012	5,764	804	do.
Tullamore,	4,505	5,700	841	do.
Westport,	4,070	6,208	2,002	do.

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XXIII.—Table showing the towns of which the governing Bodies maintain the roads and streets within the areas under their jurisdiction, and are Road Authorities as defined by the Probate Duties (Scotland and Ireland Act, 1888) with the County charges contributed to by them, &c.

Towns.	Municipal Authority.	Charges contributed to.		Contribution to Grand Jury cess—how collected.	Statutes conferring jurisdiction with regard to roads and streets, &c.
		Special.	General.		
1.	2.	3.	4.	5.	6.
I. Towns under Town Councils.					
Dublin,	Town Council,	—	—	—	18 & 19 Vic., cap. xcvii.
Cork,	Do.,	—	—	—	18 & 19 Vic., cap. cxiii.
Limerick,	Do.,	—	—	—	19 & 20 Vic., cap. xxix.
Belfast (Co. Antrim),	Do.,	—	Borough to contribute towards amount presented by Grand Jury of County of Antrim— For support and maintenance of County Infirmary and salary of Surgeon thereof. Support, supply and maintenance of County Lunatic Asylum, and the salaries of officers thereof, with purposes connected therewith. County Gaol, superannuation Allowance to Officers, &c. Maintenance of County Constabulary. Salaries of County Treasurer Clerk of the Crown, Clerk of the Peace, Secretary of Grand Jury and other officers specified in Schedule 3 to the Grand Jury Law Consolidation Act, 1836. Allowance to Coroners and expenses of witnesses, under section 33 of 3 & 10 Vic., c. 97. Expenses of annual revision of Tenement Valuation of the Borough. For the reception and keeping, or in aid of the maintenance of offenders under not to be detained in a Reformatory School for youthful offenders, certified under any Act for the time being in force. Other contributions to be determined by Commissioners. Contributions to burial charges for roads, if awarded by Commissioners to be paid; amount of contribution to be determined by arbitrators of Commissioners under Act.	Jurisdiction as to malicious injury transferred from Grand Jury to Town Council. Made in which presentments for expenses to which, under award, the Borough is to contribute to the County and mode to which to be levied, and mode of payment, to be determined by award of Commissioners appointed under Act, and award a first charge on General Purposes Rate under Act.	The County of Antrim and Belfast Borough Act, 36 and 37 Vic., cap. clxxxiii.
Belfast (Co. Down)	Do.,	All bridges connecting Borough with any part of County Down to be maintained and repaired, and if necessary rebuilt and enlarged, jointly by Town Council and Grand Jury of County Down; and for purposes of presentments for such bridges, rest of County shall be deemed one County, and Borough deemed an adjoining County and portion of upper half barony of Castlereagh not within Borough shall be deemed a half barony	The Borough is to contribute, in proportion to extention of part of Borough in County of Down to rest of County of Down, to the following general County purposes:— The support and maintenance of the County Infirmary and the patients therein, and the salaries of the Surgeon and the officers thereof. County Gaol, superannuation allowance to Officers, &c. The support and maintenance of the County Lunatic Asylum and officers thereof. The maintenance, insurance, repairs, and alterations of the County Court-house. The expense of the revision of the General Tenement Valuation of the County, in long as the expenses of valuation of any portion of the Borough shall be included in the amount charged to the County. The conveyance, receipt, keeping, and maintenance of offenders sentenced to be sent to or detained in any Reformatory School for youthful offenders, certified under any Act for the time being in force, &c. which, so far as cause incurred in respect of any such offenders committed for trial within the Borough, shall be chargeable to the County. The expense of militia accommodation for staff and stores. The salaries of the officers specified in Schedule 3 of the Grand Jury Law Consolidation Act, 1836.	—	The Belfast Borough Act 31 and 32 Vic., cap. cxvii

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			The instalments or sums to become payable in respect of advances already made or contracted to be made, for public works including the Belfast Lunatic Asylum, or in respect of advances already made, or hereafter to be made, for the building, completing furnishing and insuring of the Lunatic Asylum now being built for the County and purchasing land for the same. The moneys which shall, from time to time, be presented by the County for the maintenance and support of the patients in the Belfast Lunatic Asylum, or in the said Asylum now being built for the County Any enlargements or alterations of the said Lunatic Asylum now being built for the County which shall be made at any time, so long as function from any portion of the Borough may lawfully be sent to the said Asylum for confinement therein.		
Clonmel,	Do.,	One-fifth of the amount required for maintaining those parts of the towing-path and tramway being the River Suir lying outside the Borough.	The Between (if any) of Grand Jury cess to which the portions of the Borough within the Counties of Tipperary and Waterford shall continue liable after the transfer to the Corporation of the powers of the Grand Jurors of those Counties with respect to the public works within the Borough. Such amounts to be, in the case of each County, a sum having the same proportion to the whole presentment as the valuation of the part of the Borough contained in the County so falling bears to the valuation of the whole County so falling. And in the case of presentments affecting a Barony or part of a Barony containing part of the Borough, a sum having the same proportion to the whole amount of the presentment as the valuation of the part of the Borough included in the Barony or part of the Barony stands to the valuation of the Barony or part of a Barony liable to the presentment.	Out of the Borough fund, and if necessary out of the Borough rate.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 49 and 50 Vic., c. lv.
Londonderry,	Do.,	—	All purposes of Grand Jury cess, except the maintaining or repairing of any roads.	Levy or Grand Jury cess for proportion to be still levied in City not changed.	Londonderry Improvement Act, 37 and 38 Vic. cap. cxcvi.
Sligo,	Do.,	1. Liabilities under existing valuation for work made and bridges within the area of Barony of Carbury as are within the Borough. 2. Proportional contribution from towards salary and superannuation (the existing County Surveyor) and salary of his Assistants and Clerks.	All purposes in respect of which County Cess would have been levied before Borough Improvement Act, 1868, passed, except expenses to be incurred by or on behalf of the County for the following purposes:— 1. Salaries of future County Surveyors, Assistants and Clerks. 2. Allowances to Coroners and expenses of inquests under section 25 of Stat. 1 & 2 Vic. c. 37 3. Expenses of revision of the Tenement Valuation, except as far as related to property within the Borough 4. For expenses of preparing and printing Registry Books and Lists of Registered Voters, required by Acts for the time being in force relating to the election of members to serve in Parliament or other expenses relating to the registration of voters for the County	Contribution for items to which Borough still liable, to be in proportion of value of Borough to value of County. Contribution to be in first charge on Borough rate	Sligo Borough Improvement Act, 38 and 39 Vic., cap. xxlvii.
Waxford	Do.,	—	Any public work which may concern the County at large, and be chargeable thereto. By a further enactment, issued in the other column of this table, it is provided that the Grand Jury of the County Wexford shall contribute to the Corporation on a trial sum of £18 to be raised by presentment on the County at large, issued for the Borough, which sum shall be applied by the Corporation to the maintenance of roads within the Borough as which Royal Mails are and shall be carried	By addition to the ordinary rates authorised to be made and levied by the Town Council, and on their default by the Grand Jury as heretofore.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 36 Vic., cap. lxi., and 40 and 41 Vic., cap. cii.

(XXIII.—*continued.*)

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XXIII.—*continued.*—TABLE showing the towns of which the governing Bodies maintain the roads and streets within the areas under their jurisdiction, &c.

TOWNS.	Municipal Authority.	Charges in respect to		Contribution to Grand Jury cess—how collected.	Victoria and George jurisdiction with respect to roads and streets, &c.
		Special.	General.		
1.	2.	3.	4.	5.	6.
II. Townships.					
Blackrock,	Township Commissioners,	1. Instalments for building Government Bridge. 2. Proportion of existing contracts for works partly in Townships. 3. Cost of maintaining portion of road from Dublin to Kingstown and Bray. The Act 43 and 44 Vic. c. cxxlvi. provides for the proportion of the cost of the maintenance of this road to which the Township is liable.	Any road, bridge, or footpath, or other work presented on the County at large. All Baronial or County at large charges, except— 1. Salary of County Surveyor. 2. Roads, bridges or footpaths, unless chargeable especially on County at large.	First charge on general Improvement rate under Act, one half payable in two months, and one half in eight months, after delivery of warrant demanding same.	Blackrock Township Act 44 and 45 Vic. c. cxlvi.
Bray	Do.	Proportion of cost of maintaining road from Dublin to Kingstown and Bray. The Act 43 and 44 Vic. c. cxxlvi., makes provision for determining the proportion to which the Township is liable.	Any road, bridge, footpath, or other work, presented on County at large in Dublin or Wicklow. All Baronial or County at large charges in Dublin or Wicklow except— 1. Salary of County Surveyor. 2. Roads, bridges, footpaths, or other works, unless charged specially, or on County at large.	Same,	Bray Township Act, 39 and 40 Vic., cap. cxlvi.
Clontarf,	Do.	In case of default of Township Commissioners to repair roads, &c., the Grand Jury or Finance Committee of County Dublin have power to repair and charge.	Any road, bridge, or footpath, or other work presented in the County at large. All Baronial or County at large charges except— 1. Salary of County Surveyor. 2. Roads, bridges or footpaths, unless chargeable on County at large.	First charge on Township rate under Act.	Clontarf Township Act, 37 and 38 Vic., c. lxxxiv.
Dalkey,	Do.	Under the Act 43 and 44 Vic. cap. cxxlvi., this Township is required to contribute to the cost of maintaining the road from Dublin to the Green of Blackrock.	Same.	Same,	Dalkey Township Act, and 31 Vic. c. cxxxiv.
Drumcondra, Clonliffe, and Glasnevin.	Do.	——	All purposes of Grand Jury Cess except— 1. The cost of making or maintaining any road, bridge, or footpath not within the Township. 2. Salary of the County Surveyor.	First charge on Township rate, one half payable in two months, and one half in eight months after warrant demanding same.	Drumcondra, Clonliffe, and Glasnevin Township Act, 42 and 43 Vic., cap. clvii.
Kingstown (New),	Do.	1. In case of default of Township Commissioners to repair roads, &c., Grand Jury or Finance Committee of County Dublin may repair and charge. 2. Boundary road between New Kingstown and City of Dublin to be maintained by Town Council, and half cost paid by New Kingstown.	Any road, bridge, or footpath, or other work presented in the County at large. All Baronial or County at large charges, except— 1. Salary of County Surveyor. 2. Roads, bridges, or footpaths, unless chargeable especially on County at large.	First charge on Township rate under Act.	New Kingstown Township Act, 34 and 35 Vic., cap. cx.
Kingstown,	Do.	Proportion of cost of maintaining road from Dublin to Blackrock. The Act 43 and 44 Vic. c. cxxlvi., provides for the proportion of the cost of the maintenance of this road to which the Township is liable.	All Baronial or County at large charges, except— 1. Salary of County Surveyor. 2. Roads and bridges and other works in the Barony of Rathdown other than said road from Dublin to Blackrock, specially charged.	Second purpose of expenses of Act for which Commissioners make and levy rates, payable one half in two months after issue of warrant, other half in eight months.	The Kingstown Improvement Act, 24 and 25 Vic. c. cxviii., and the Kingstown Township Extension Act, 37 and 38 Vic., cap. clxxvii.

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Pembroke,	Do.	1. Instalment for building Sandymount Bridge. 2. Proportion of cost of embankments and repair of road from Dublin to Kingstown and Bray. Under the Act 53 and 54 Vic. c. cxxiv., the Commissioners are now empowered to undertake only the portion of this road which lies within Dublin Township.	Any road, bridge, footpath, or other work, promoted on the County at large. All Borrowed or County at large charges, except— 4 Salary of County Surveyor 5 Roads, bridges, or footpaths, or other works not within the township, unless chargeable specially on County at large.	First charge on Pembroke Township rate, payable one half in [illegible] and other half in eight months after warrant demanding same.	Pembroke Township Act, 26 and 27 Vic. cap. lxxxii.
Rathmines and Rathgar.	Improvement Commissioners.	—	Any road, bridge, or other work, the cost of which is chargeable on the County at large. All Borrowed and County at large charges, except— 1. Salary of County Surveyor 2. Roads, bridges, and other works, unless chargeable in County at large.	First charge of rates under the Act, payable one half in two months and one half in eight months after warrant demanding same.	Rathmines Improvement Act, 10 and 11 Vic. cap. xxiii. Rathmines and Rathgar Improvement Act, 18 Vic., cap. xxv. Rathmines, Rathgar and St. Catherine's Improvement Act, 26 Vic. cap. xii. Rathmines and Rathgar (Minters Extension) Act, 43 and 44 Vic. cap. xviii. Rathmines and Rathgar Improvement Act, 1881, 39 and 40 Vic. cap. 2.
III. Towns under Special Acts.						
Galway,	The Town Improvement Commissioners.	—	General purposes of Grand Jury cess, except the making and repairing of roads, &c.	Levy of Grand Jury cess for proportion to be levied in Town not charged.	Galway Town Improvement Act, 10 and 17 Vic., cap. ix.
Newry,	The Town Commissioners.	The Town shall bear the expenses of revising the annual or quarter voting for the Borough.	The Town is continue liable to amounts promoted for County at large purposes in County of Borough and County of Down.	Proportion of Grand Jury cess to be a first charge on the Town rate.	Newry Improvement and Water Act 51 and 52 Vic., cap. cxxvii.
Bandoffin,	The Commissioners of the Borough of Bandoffin.	Town to bear expenses of providing and publishing Registry Books and Lists of Registered Voters, and all expenses by relation months	All purposes of Grand Jury cess, except— 1 Salaries of County Surveyor and his Assistants. 2. Revision of Tenanted Valuation. 3. Registry Books and Lists of Registered Electors. 4. The levy of cess at a barony or Baronies under sections 32, 51, 54, 55, and 57 of the Grand Jury Consolidation Act, 1854.	Contribution by charge in proportion to valuation of Borough as compared with valuation of County, to be a first charge upon the Borough of Bandoffin Improvement rate.	Bandoffin Borough Improvement Act, 10 and 54 Vic. cap. xxiii.
IV. Towns using Towns Improvement Act.						
Queenstown,	Town Commissioners.	—	All purposes of Grand Jury cess, except the maintaining or making of roads or bridges, other than those chargeable on the County at large.	Levy of Grand Jury cess for proportion to be levied in the town, not charged.	Queenstown Improvement Act, 24 Vic., cap. xxx.
Dungarvan,	Do.	—	All purposes of Grand Jury cess, except the maintaining or making of roads or bridges other than those chargeable on the County at large. Jurisdiction with respect to certain roads within the town boundary was re-transferred to the Grand Jury by the Local Government Board (Ireland) Provisional Order Confirmation Act 47 and 48 Vic. cap. lxxxiv	Do.	Dungarvan Harbour, Markets, and Improvement Act, 26 Vic., cap. xiv
Dundalk,	Do.	—	The sum to which the town is liable in respect to presentments on the County at large and the balance of Grand Jury cess to which the town is liable.	By addition to the general movement rate authorized to be made by the Town Commissioners.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 48 & 49 Vic., c. lv
Tralee,	Do.	—	The amount payable by the town in respect of County at large presentments, being a sum bearing the same proportion to the total County at large presentments as the valuation of the town town to the valuation of the County	"Provisional Order rate" in addition to the general movement rate.	The Local Government Board (Ireland) Provisional Order Confirmation Acts, 39 & 40 Vic., c. xxxviii., and 50 Vic., c. xl.
Ballymena,	Do.	To the cost of making and maintaining the roads, bridges, and footpaths in the portions of the Baronies of Lower Antrim and Lower Toomebridge, within the town, the annual sums of £64 17s. 4d. and £16 2s. 8d., respectively	Public Works chargeable on the County at large.	Rate to be assessed and levied in the same manner as the general movement rate.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 45 Vic., c. xxxii.

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XXIII.—*continued*.—TABLE showing the Towns of which the governing Bodies maintain the roads and streets within the areas under their jurisdiction, &c.

TOWNS.	Municipal Authority.	Charges incurred in— Special.	General.	Contribution to Grand Jury cess—how collected.	Section authorising jurisdiction with respect to roads and streets, &c.
1.	2.	3.	4.	5.	6.
Lurgan,	Town Commissioners,	To the cost of making and maintaining the roads, bridges, and footpaths in the portion of the Barony of Oneilland East, lying outside the town, the annual sum of £100.	Public Works chargeable on the County at large.	Rate to be assessed and levied in the same manner as the general assessment rate.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 30 & 40 Vic., c. xcv
Carlow,	Do.	——	Expenses chargeable to the Queen's County at large, and the County of Carlow at large, respectively, excepting the following:— 1. Salary of Treasurer of County in each case. 2. Salary of Secretary of Grand Jury in each case. 3. Salaries of County Surveyors and their assistants, in each case.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 40 & 47 Vic., c. lxxxii.
Thurles, ...	Do.	——	Public Works chargeable upon the North Riding of the County Tipperary at large.	Do.	The Local Government Board (Ireland) Provisional Order Confirmation Act, 39 and 40 Vic., cap. xxviii
Surney,	Do.	Portion of cost of maintaining the roads and footpaths in the part of the Barony of Condons and Clangibbon lying outside the town.	Expenses chargeable to the County at large, excepting the following:— 1. Salary of Treasurer of County. 2. Salary of Secretary of Grand Jury. 3. Salaries of County Surveyors and their assistants.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 43 & 50 Vic., c. 7
Killiney and Ballybrack,	Do.	Portion of cost of maintaining and repairing the road from Dublin to Blackrock. The Act 38 and 44 Vic. cap. xxxiv., provides for the portion of this and to which the Town Commissioners are liable.	Expenses chargeable to the County at large, excepting the salaries of the County Surveyors and their assistants.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 50 & 53 Vic., cap. xxxiv.
Listowel,	Do.	To the making and maintaining of roads bridges, and footpaths in the portions of the Baronies of Upper Namoreth in the County of Antrim, and Upper Castlereagh in the County of Down, lying outside the urban sanitary district, the annual sums of £130 and £58, respectively	Public Works concerning and chargeable to Antrim and Down Counties at large.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 37 Vic., cap. xcii.
Athlone,	Do.	To the cost of making and maintaining roads, bridges, and footpaths, in that portion of the Barony of Athlone South outside the urban sanitary district, two-fifths of the Treasury contribution in lieu of local rate on account of the barracks so long as such contribution shall be paid to the urban sanitary authority	Public Works concerning and chargeable to Westmeath and Roscommon Counties at large.	Do.,	The Local Government Board (Ireland) Provisional Order Confirmation Act, 37 & 38 Vic., cap. cviii.

THOMAS A. MOONEY,
Secretary

LOCAL GOVERNMENT BOARD,
DUBLIN, *6th November*, 1894.

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DUBLIN CASTLE,

23rd November, 1894.

SIR,

I have to acknowledge the receipt of your letter of the 21st instant, forwarding, for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland for the Year 1893.

I am, Sir,

Your obedient servant,

D. HARREL.

The Secretary,

Local Government Board,

Custom House.

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